

EXHIBIT 64

(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) _____, 200____
 through the Month Ending (5b) 9.20.2017, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

is requested
 Interim visit to the dealership on May 23, 2017 to assist Jackie
 with bank reconcillations, get ready for month end financial
 statements, factory parts reconcillations, sales tax filings and
 help answer any questions the office staff has.

Accountants:

Bob Seibel 10hrs

Tim Kravets 10hrs

Amount Due 3,300.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH W.I.P. TO HOLD: _____
 CLIENT # / FILE #

W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

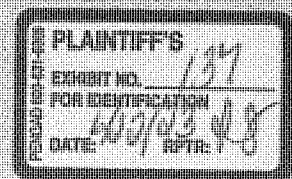
BILL # _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____



CONFIDENTIAL

VOYNOW_024532

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3314

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISITS TO THE DEALERSHIP AS
REQUESTED ON MAY 23, 2017 TO ASSIST
JACKIE WITH BANK RECONCILIATIONS, GET
READY FOR MONTH END FINANCIAL
STATEMENTS, FACTORY PARTS
RECONCILIATIONS, SALES TAX FILINGS
AND HELP ANSWER ANY QUESTIONS THE
OFFICE STAFF HAS.

ACCOUNTANTS

BOB SEIBEL 10 HOURS
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00

CONFIDENTIAL

VOYNOW_024533

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3314

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED *Related to controllership functions*

INTERIM VISITS TO THE DEALERSHIP AS
REQUESTED ON MAY 23, 2017 TO ASSIST
JACKIE WITH BANK RECONCILIATIONS, GET
READY FOR MONTH END FINANCIAL
STATEMENTS, FACTORY PARTS
RECONCILIATIONS, SALES TAX FILINGS
AND HELP ANSWER ANY QUESTIONS THE
OFFICE STAFF HAS.

ACCOUNTANTS

BOB SEIBEL 10 HOURS
TIM KRAVETS 10 HOURS

Invoice Total

\$3,300.00

CONFIDENTIAL

VOYNOW_024534

(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) _____, 200____
 through the Month Ending (5b) 9.20.2017, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

AS requested
 Interim visit to the dealership on May 3 & 4, 2017 to assist Jackie
 with bank reconciliations, get ready for month end financial
 statements, factory parts reconciliations, sales tax filings and
 help answer any questions the office staff has. 7,920.00

 Accountants: Lodging 314.00
 Bob Seibel 20hrs
 David Kumor 20hrs
 Randy Franzen 8 hrs
 Amount Due 8,234.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
 TOTAL W.I.P.: _____
 DATE BILLED: _____ W.I.P. TO TRANSFER: _____
 BILLED THROUGH W.I.P. TO HOLD: _____
 CLIENT # / FILE # W.I.P. TO CLEAR: _____
 CLIENT NAME: WRITE UP / DOWN: _____
 BILL # _____
 DATE KEYPUNCHED: _____ BILL
 TOTAL AMOUNT BILLABLE: _____
 LESS RETAINERS AND OR PROGRESS BILLING: _____
 AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024535

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3310

PROFESSIONAL SERVICES:

7,920.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON MAY 3 AND 4, 2017 TO
ASSIST JACKIE WITH BANK
RECONCILIATIONS, GET READY FOR
MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS,
SALES TAX FILINGS AND HELP ANSWER
ANY QUESTIONS THE OFFICE STAFF HAS

314.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS
DAVID KUMOR 20 HOURS
RANDY FRANZEN 8 HOURS

Invoice Total

\$8,234.00

CONFIDENTIAL

VOYNOW_024536

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3310

PROFESSIONAL SERVICES:

7,920.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP AS
REQUESTED ON MAY 3 AND 4, 2017 TO
ASSIST JACKIE WITH BANK
RECONCILIATIONS, GET READY FOR
MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS,
SALES TAX FILINGS AND HELP ANSWER
ANY QUESTIONS THE OFFICE STAFF HAS

314.00

LODGING

ACCOUNTANTS

BOB SEIBEL 20 HOURS
DAVID KUMOR 20 HOURS
RANDY FRANZEN 8 HOURS

Invoice Total

\$8,234.00

(1) Today's date (1) 9.20.2017
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) _____ 200
 through the Month Ending (5b) 9.20.2017 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Special Accounting Services as Requested:

AS requested by Michael Kaufak's

Interim visit to the dealership on April 19, 2017 to assist Jackie
 with bank reconcillations, get ready for month end financial
 statements, factory parts reconcillations, sales tax filings and
 help answer any questions the office staff has.

Accountants:

Bob Seibel 10hrs

David Kumar 10hrs

Amount Due 3,300.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH CLIENT # / FILE # W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

BILL # : _____

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024538

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140
Trevose, PA 19053
admin@voynowbayard.com
215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-28 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3307

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED RELATED TO
CONTROLLERSHIP FUNCTIONS:

INTERIM VISIT TO THE DEALERSHIP ON
APRIL 19, 2017 AS REQUESTED BY
MICHAEL KOUFAKIS TO ASSIST JACKIE
WITH BANK RECONCILIATIONS, GET READY
FOR MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS AND
HELP ANSWER ANY QUESTIONS THE
OFFICE STAFF HAS

ACCOUNTANTS
BOB SEIBEL 10 HOURS
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/27/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3307

PROFESSIONAL SERVICES:

3,300.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED: *Related to controllership functions:*

INTERIM VISIT TO THE DEALERSHIP ON
APRIL 19, 2017 AS REQUESTED BY
MICHAEL KOUFAKIS TO ASSIST JACKIE
WITH BANK RECONCILIATIONS, GET READY
FOR MONTH END FINANCIAL STATEMENTS,
FACTORY PARTS RECONCILIATIONS, ~~SALES~~
~~TAX FILINGS~~ AND HELP ANSWER ANY
QUESTIONS THE OFFICE STAFF HAS

ACCOUNTANTS
BOB SEIBEL 10 HOURS
DAVID KUMOR 10 HOURS

Invoice Total

\$3,300.00

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VOYNOW_024540

(1) Today's date	(1) 8.1.2017
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR NISSAN
(4) Client # / File #	(4) 5266
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 8.1.2017 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation and filing of Internal Revenue Service forms 8886, for tax years 2013 - 2016 required by Internal Revenue notice 2016-66 for the companies participation in Reinsurance activities with, and premium remittances into, Star Reinsurance Company LTD for extended warranty and other aftersale products allowed under IRS Technical Advice Memorandum 200453012. As well as the gathering of information required to complete the required forms.

Amount Due 2,410.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP /(DOWN): _____

BILL # _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024541

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Treose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3197

PROFESSIONAL SERVICES:

2,410.00

PREPARATION AND FILING OF INTERNAL
REVENUE SERVICE FORMS 8886, FOR TAX
YEARS 2013-2016 REQUIRED BY INTERNAL
REVENUE NOTICE 2016-66 FOR THE
COMPANIES PARTICIPATION IN
REINSURANCE ACTIVITIES WITH, AND
PREMIUM REMITTANCES INTO, STAR
REINSURANCE COMPANY LTD FOR
EXTENDED WARRANTY AND OTHER
AFTERSALE PRODUCTS ALLOWED UNDER
IRS TECHNICAL ADVICE MEMORANDUM
200453012. AS WELL AS THE GATHERING
OF INFORMATION REQUIRED TO
COMPLETE THE REQUIRED FORMS.

Invoice Total

\$2,410.00

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VOYNOW_024542

(1) Today's date	(1) 8.1.17
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR, NISSAN
(4) Client # / File #	(4) 5266
(5) This billing is for work done from Month Ending	(5a) , 200
through the Month Ending	(5b) 8.1.17 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2016
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,285.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

Hold Highlighted items

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VOYNOW_024543

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5266 STAR NISSAN

STAR NISSAN INC.

Office: MAIN

Partner: 83

Manager: 75

Associate:

206-26 NORTHERN BLVD

Phone (Business):

BAYSIDE, NY 11361

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
06/01/17	Invoice #2419		06/01/17	1,000.00	1,000.00
07/01/17	Invoice #2516		07/01/17	1,000.00	1,000.00
07/27/17	Amount Due				2,000.00

Aging WIP & A/R

	07/27/2017	06/30/2017	05/31/2017	04/30/2017	03/31/2017+	Total
WIP	5,275.00	8,394.50	21,045.00	8,177.00	(839.50)	42,052.00
A/R	1,000.00	1,000.00	0.00	0.00	0.00	2,000.00

Last Invoice & Receipt

	Date	Amount
Last Invoice	07/01/17	1,000.00
Last Receipt	06/08/17	(1,000.00)

* Billing Instructions:

5266	STAR NISSAN	Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note ("Biller:")
INTERIM SERVICES										
INTERIM	INTERIM	75	ENGPLANING	10/17/16	Time:	250.00	1.00	0.00	250.00	Comments: Prepair for visit.
INTERIM	INTERIM	152	FIELDWORK	10/18/16	Time:	110.00	2.20	0.00	242.00	Comments: service
INTERIM	INTERIM	144	FIELDWORK	10/18/16	Time:	155.00	5.50	0.00	852.50	
INTERIM	INTERIM	149	FIELDWORK	10/18/16	Time:	110.00	3.00	0.00	330.00	
INTERIM	INTERIM	152	FIELDWORK	10/19/16	Time:	110.00	2.00	0.00	220.00	Comments: service
INTERIM	INTERIM	149	FIELDWORK	10/19/16	Time:	110.00	1.50	0.00	165.00	
INTERIM	INTERIM	83	FIELDWORK	10/19/16	Time:	275.00	8.00	0.00	2,200.00	Comments: go to Star and do tax planning visit
INTERIM	INTERIM	152	FIELDWORK	10/25/16	Time:	110.00	1.05	0.00	115.50	Comments: Prepare year end tax planning binder
INTERIM	INTERIM	144	COMMUNICATE	10/26/16	Time:	155.00	2.70	0.00	418.50	

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Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
 Thursday, July 27, 2017
 January 1, 1900 - July 27, 2017

5266 STAR NISSAN			Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM	INTERIM	149	TYPEPROC	10/31/16	Time:	110.00	0.50	0.00	55.00	Comments: WRITING UP INTERIM MEMO
INTERIM	INTERIM	149	TYPEPROC	11/01/16	Time:	110.00	0.50	0.00	55.00	Comments: WRITING UP INTERIM MEMO
INTERIM	INTERIM	144	COMMUNICATE	11/01/16	Time:	155.00	2.50	0.00	387.50	
INTERIM	INTERIM	144	COMMUNICATE	11/03/16	Time:	155.00	2.50	0.00	387.50	
INTERIM	INTERIM	144	COMMUNICATE	11/07/16	Time:	155.00	1.30	0.00	201.50	
INTERIM	INTERIM	142	FIELDWORK	06/19/17	Time:	160.00	12.00	0.00	1,920.00	
INTERIM	INTERIM	142	FIELDWORK	06/20/17	Time:	160.00	12.00	0.00	1,920.00	
INTERIM SERVICES Totals						58.25	0.00	9,720.00		
RETAINER										
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	09/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	10/03/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	11/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	12/01/16	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	01/02/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	02/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	03/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	04/03/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	05/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	06/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER		63	ACCOUNTIN	07/01/17	Time:	0.00	0.00	0.00	-1,000.00	
RETAINER Totals						0.00	0.00	-12,000.00		
SPECIAL PROJECTS										
SPECIAL	SPECIAL	132	VBWDELIVERY	05/12/16	Time:	50.00	0.20	0.00	10.00	Non-billable Comments: mail out 3115 certified mail
SPECIAL	SPECIAL	83	CLIENTMEET	12/06/16	Time:	275.00	2.00	0.00	750.00	Comments: calls with Lynn and Mike K to discuss the issue with Vivian
SPECIAL	SPECIAL	83	CLIENTMEET	12/12/16	Time:	275.00	1.50	0.00	750.00	Comments: go over info with Mike K and Vivian issues
SPECIAL	SPECIAL	83	CLIENTMEET	01/16/17	Time:	275.00	2.00	0.00	750.00	Comments: various calls from Mike K about the situation with Vivian

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VOYNOW_024545

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5266	STAR NISSAN	Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	83	CLIENTMEET	01/23/17	Time: 275.00	2.00	0.00	150.00	Comments: calls from Mike K about office staff and Jackie etc.
SPECIAL	SPECIAL	136	FIELDWORK	01/26/17	Time: 160.00	10.00	0.00	1,600.00	Comments: GOING OVER VIVIAN STUFF
SPECIAL	SPECIAL	136	FIELDWORK	01/27/17	Time: 160.00	10.00	0.00	1,600.00	Comments: LOCATING AND FINDING 2014 2013 BOOKS FOR NISSAN MOVING TO MIKE K OFFICE MORE RESEARCH OF VIVIAN
SPECIAL	SPECIAL	83	CLIENTMEET	02/04/17	Time: 275.00	2.60	0.00	715.00	Comments: meet with Nick in the office and go over the Vivian issues and see what Nick has listed and call Mike to go over the issue and what we need to do next
SPECIAL	SPECIAL	136	FIELDWORK	04/19/17	Time: 160.00	13.00	0.00	2,080.00	
SPECIAL	SPECIAL	75	RESEARCH	04/19/17	Time: 250.00	7.00	0.00	1,750.00	Comments: Visit to dealership
SPECIAL	SPECIAL	48	REVIEW	04/20/17	Time: 275.00	0.30	0.00	82.50	Comments: form 8886
SPECIAL	SPECIAL	75	RESEARCH	04/24/17	Time: 250.00	8.00	0.00	2,000.00	Comments: Visit to client.
SPECIAL	SPECIAL	75	RESEARCH	04/25/17	Time: 250.00	8.00	0.00	2,000.00	Comments: Visit to client
SPECIAL	SPECIAL	142	ACCOUNTIN	04/26/17	Time: 160.00	0.90	0.00	144.00	Comments: worked on 8886 items
SPECIAL	SPECIAL	75	RESEARCH	04/27/17	Time: 250.00	1.00	0.00	250.00	Comments: Follow up from visit.
SPECIAL	SPECIAL	142	ACCOUNTIN	04/28/17	Time: 160.00	0.90	0.00	144.00	Comments: 8886
SPECIAL	SPECIAL	75	RESEARCH	05/01/17	Time: 250.00	1.00	0.00	250.00	Comments: Profit tie in summary sheet and e-mail to Mike.
SPECIAL	SPECIAL	56	PARTREV	05/02/17	Time: 275.00	1.00	0.00	275.00	Comments: Discuss Star Visit with RF
SPECIAL	SPECIAL	75	RESEARCH	05/02/17	Time: 250.00	0.50	0.00	125.00	Comments: Questions for Jackie and schedule visit.
SPECIAL	SPECIAL	136	FIELDWORK	05/03/17	Time: 160.00	13.50	0.00	2,080.00	
SPECIAL	SPECIAL	75	RESEARCH	05/03/17	Time: 250.00	8.00	0.00	2,000.00	Comments: Visit to client.
SPECIAL	SPECIAL	83	CLIENTMEET	05/03/17	Time: 275.00	7.00	0.00	1,925.00	Comments: go ota NY and meet with Mike and go over the work and what Jackie is doing and how to move her work around
SPECIAL	SPECIAL	136	FIELDWORK	05/04/17	Time: 160.00	13.50	0.00	2,080.00	
SPECIAL	SPECIAL	75	RESEARCH	05/04/17	Time: 250.00	7.00	0.00	1,750.00	Comments: Visit to client.
SPECIAL	SPECIAL	56	PARTREV	05/04/17	Time: 275.00	1.00	0.00	275.00	Comments: Steve Siegel
SPECIAL	SPECIAL	75	RESEARCH	05/05/17	Time: 250.00	0.50	0.00	125.00	Comments: Prepair for visit.
SPECIAL	SPECIAL	136	FIELDWORK	05/09/17	Time: 160.00	12.50	0.00	2,000.00	Comments: STAR PROJECTS
SPECIAL	SPECIAL	75	RESEARCH	05/09/17	Time: 250.00	8.00	0.00	2,000.00	Comments: Client visit
SPECIAL	SPECIAL	136	FIELDWORK	05/10/17	Time: 160.00	12.50	0.00	2,000.00	Comments: STAR PROJECT

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VOYNOW_024546

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5266	STAR NISSAN		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
SPECIAL	SPECIAL	75	RESEARCH	05/10/17	Time:	250.00	8.00	0.00	2,000.00	Comments: Visit to client
SPECIAL	SPECIAL	75	RESEARCH	05/15/17	Time:	250.00	1.00	0.00	250.00	Comments: Go over various questions with Jackie that she has.
SPECIAL	SPECIAL	75	RESEARCH	05/23/17	Time:	250.00	9.00	0.00	2,250.00	Comments: Visit to dealership.
SPECIAL	SPECIAL	75	RESEARCH	06/01/17	Time:	250.00	0.50	0.00	125.00	Comments: Go over with RF.
SPECIAL	SPECIAL	75	RESEARCH	06/07/17	Time:	250.00	8.00	0.00	2,000.00	Comments: Visit to Client.
SPECIAL	SPECIAL	75	RESEARCH	06/08/17	Time:	250.00	8.00	0.00	2,000.00	Comments: Visit to client.
SPECIAL	SPECIAL	75	RESEARCH	06/09/17	Time:	250.00	2.00	0.00	500.00	Comments: follow up from visit.
SPECIAL	SPECIAL	136	FIELDWORK	06/12/17	Time:	160.00	2.60	0.00	416.00	Comments: HELPING JACQUIE WITH BANK REC
SPECIAL	SPECIAL	75	RESEARCH	06/30/17	Time:	250.00	1.00	0.00	250.00	Comments: Phone calls with Jackie.
SPECIAL	SPECIAL	136	FIELDWORK	07/10/17	Time:	160.00	13.00	0.00	2,080.00	
SPECIAL	SPECIAL	75	RESEARCH	07/10/17	Time:	250.00	9.00	0.00	2,250.00	Comments: Visit to client.
SPECIAL PROJECTS Totals						217.50	0.00	45,604.00		
TAX SERVICES										
TAX	1120S	75	ACCOUNTIN	09/06/16	Time:	0.00	0.00	0.00	-3,580.00	
TAX	1120S	142	FIELDWORK	10/18/16	Time:	160.00	11.00	0.00	1,760.00	Comments: tax planning
TAX	1120S	75	PREPARATION	12/19/16	Time:	250.00	2.00	0.00	500.00	Comments: Tax planning
TAX	1120S	75	PREPARATION	12/27/16	Time:	250.00	1.00	0.00	250.00	Comments: Tax planning memo and calls with Debbie.
TAX	1120S	150	ACCOUNTIN	12/29/16	Time:	110.00	0.10	0.00	11.00	
TAX	1120S	48	INVENTORY	01/06/17	Time:	275.00	0.30	0.00	82.50	
TAX	1120S	75	FIELDWORK	01/21/17	Time:	250.00	1.00	0.00	250.00	Comments: Prepair for visit.
TAX	1120S	83	REVIEW	01/26/17	Time:	275.00	8.50	0.00	2,337.50	Comments: met with mike to go over the Vivian deal and situation with Nick C
TAX	1120S	150	ACCOUNTIN	01/28/17	Time:	110.00	0.40	0.00	44.00	Comments: Entering trial balance.
TAX	1120S	75	FIELDWORK	01/28/17	Time:	250.00	1.00	0.00	250.00	Comments: Follow up from visit.
TAX	1120S	150	ACCOUNTIN	01/30/17	Time:	110.00	1.20	0.00	132.00	Comments: Entering trial balance.
TAX	1120S	144	FIELDWORK	02/01/17	Time:	155.00	2.30	0.00	356.50	*Biller: 10.15
TAX	1120S	144	FIELDWORK	02/04/17	Time:	155.00	2.70	0.00	418.50	
TAX	1120S	83	ACCOUNTIN	02/06/17	Time:	0.00	0.00	0.00	-8,875.00	
TAX	1120S	144	PREPARATION	02/14/17	Time:	155.00	1.20	0.00	186.00	

Printed by 73 on 7/27/2017 at 11:06 AM

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VOYNOW_024547

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Thursday, July 27, 2017
January 1, 1900 - July 27, 2017

5266	STAR NISSAN	Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bll Amount	Comments / Biller Note (*Biller:)
TAX	1120S	144	PREPARATION	02/15/17	Time: 155.00	5.50	0.00	852.50		
TAX	1120S	75	PREPARATION	02/23/17	Time: 250.00	1.00	0.00	250.00		Comments: extension
TAX	EXTENSION	144	ELFAUTHORIZ	02/25/17	Time: 155.00	0.40	0.00	62.00		*Biller: 11.42
TAX	EXTENSION	144	EFILETRANS	03/10/17	Time: 155.00	0.10	0.00	15.50		
TAX	1120S	83	REVIEW	04/06/17	Time: 275.00	1.00	0.00	275.00		Comments: John kids return
TAX	1120S	136	REVIEW	04/11/17	Time: 160.00	0.50	0.00	80.00		
TAX	1120S	48	REVIEW	04/17/17	Time: 275.00	0.30	0.00	82.50		Comments: form 8886
TAX	1120S	152	PREPARATION	04/20/17	Time: 110.00	0.70	0.00	77.00		
TAX	1120S	152	PREPARATION	04/24/17	Time: 110.00	0.40	0.00	44.00		Comments: form 8886
TAX	1120S	151	MATH	04/26/17	Time: 110.00	0.20	0.00	22.00		Comments: Checked 8886 forms
TAX	1120S	144	CLEARREVIEW	04/27/17	Time: 155.00	0.80	0.00	124.00		*Biller: 4.12
TAX	1120S	152	PREPARATION	04/28/17	Time: 110.00	0.20	0.00	22.00		Comments: print out YE entries 2013-2015
TAX	1120S	75	PREPARATION	05/19/17	Time: 250.00	2.00	0.00	500.00		Comments: Review job and return.
TAX	1120S	144	CLEARREVIEW	06/12/17	Time: 155.00	1.70	0.00	263.50		*Biller: 10.54
TAX	1120S	75	PREPARATION	07/12/17	Time: 250.00	0.50	0.00	125.00		Comments: T/R
TAX	1120S	56	PARTREV	07/19/17	Time: 275.00	1.00	0.00	275.00		
TAX	1120S	75	PREPARATION	07/20/17	Time: 250.00	0.50	0.00	125.00		Comments: T/R
TAX	1120S	83	REVIEW	07/24/17	Time: 275.00	2.50	0.00	687.50		Comments: review work papers and return
TAX	1120S	144	CLEARREVIEW	07/25/17	Time: 155.00	1.20	0.00	186.00		*Biller: 9.18
TAX	1120S	75	PREPARATION	07/25/17	Time: 250.00	0.50	0.00	125.00		Comments: T/R
TAX	1120S	144	CLEARREVIEW	07/26/17	Time: 155.00	0.30	0.00	46.50		*Biller: 1.30
TAX	1120S	75	PREPARATION	07/26/17	Time: 250.00	0.50	0.00	125.00		Comments: T/R
TAX	1120S	151	MATH	07/26/17	Time: 110.00	2.00	0.00	220.00		Comments: Mathed Return
TAX	1120S	63	TYPEPROC	07/27/17	Time: 100.00	0.30	0.00	30.00		Comments: process
TAX SERVICES Totals						56.80	0.00	-1,262.00		
Client STAR NISSAN Totals						332.55	0.00	42,062.00		

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 3208

PROFESSIONAL SERVICES:

4,285.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2016 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,285.00

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5266

STAR NISSAN INC.
ATTN: DEBBIE T
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Invoice: 2371

PROFESSIONAL SERVICES:

8,875.00

PROGRESS BILLING FOR WORK
COMPLETED ON THE DECEMBER 31, 2016
CLOSING OF THE BOOKS AND
PREPARATION OF CORPORATE TAX
RETURNS.

Invoice Total

\$8,875.00

(1) Today's date	(1) 9.2.16
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR NISSAN
(4) Client # / file #	(4) 5266
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.2.16 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2015
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,185.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024551

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5266

STAR NISSAN INC.

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Invoice: 1193

PROFESSIONAL SERVICES:

4,185.00

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2015 CLOSING OF THE
BOOKS, PREPARATION OF TAX
WORKPAPERS AND PREPARATION OF
FEDERAL, STATE AND CITY CORPORATE
TAX RETURNS.

Invoice Total

\$4,185.00

Billing Worksheet

Tuesday, August 30, 2016

January 1, 1900 - August 30, 2016

5266

STAR NISSAN

STAR NISSAN INC.

Office: MAIN

Partner: 83

Manager: 75

Associate:

ATTN: VIVIAN K
206-26 NORTHERN BLVD
BAYSIDE, NY 11361

Phone (Business):

E-mail:

Accounts Receivable Open Items

Date	Type	Reference	Due Date	Amount	Open
06/13/16	Check	91428		(6,000.00)	(2,000.00)
08/01/16	Invoice #654		08/01/16	1,000.00	1,000.00
08/30/16	Amount Due				(1,000.00)

Aging WIP & A/R

	08/30/2016	07/31/2016	06/30/2016	05/31/2016	04/30/2016+	Total
WIP	(587.50)	(100.00)	3,502.50	232.00	(9,300.00)	(6,253.00)
A/R	1,000.00	0.00	(2,000.00)	0.00	0.00	(1,000.00)

Last Invoice & Receipt

	Date	Amount
Last Invoice	08/01/16	1,000.00
Last Receipt	06/13/16	(6,000.00)

* Billing Instructions:

5266	STAR NISSAN		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES										
INTERIM	INTERIM	75	ENGPLANNING	06/27/16	Time:	225.00	1.00	0.00	225.00	Comments: prepair for visit.
INTERIM	INTERIM	142	FIELDWORK	06/28/16	Time:	140.00	11.00	0.00	1,540.00	
INTERIM	INTERIM	144	FIELDWORK	06/28/16	Time:	150.00	5.50	0.00	825.00	
INTERIM	INTERIM	149	FIELDWORK	06/28/16	Time:	90.00	10.00	0.00	900.00	Comments: Phil and I visited the service department for Nissan and Toyota
INTERIM	INTERIM	83	CLIENTMEET	06/29/16	Time:	275.00	3.00	0.00	825.00	Comments: go to NY and do an interim visit
INTERIM	INTERIM	144	FIELDWORK	06/30/16	Time:	150.00	0.30	0.00	45.00	
INTERIM	INTERIM	144	COMMUNICATE	07/19/16	Time:	150.00	6.00	0.00	900.00	*Biller: 9.00

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VOYNOW_024553

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Tuesday, August 30, 2016
January 1, 1900 - August 30, 2016

5266	STAR NISSAN		Time & Expenses Available to be billed								
Engagement	Project	Staff	Activity	Date		Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
INTERIM SERVICES Totals							36.80	0.00	5,260.00		
RETAINER											
RETAINER		63	ACCOUNTIN	02/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	03/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	04/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	05/02/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	06/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	07/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER		63	ACCOUNTIN	08/01/16	Time:	0.00	0.00	0.00	-1,000.00		
RETAINER Totals							0.00	0.00	-7,000.00		
SPECIAL PROJECTS											
SPECIAL	SPECIAL	132	VBWDELIVERY	05/12/16	Time:	50.00	0.20	0.00	10.00	Non-billable	Comments: mail out 3115 certified mail
SPECIAL	SPECIAL	83	CLIENTMEET	08/08/16	Time:	275.00	0.50	0.00	137.50		Comments: get info for John daughter and his info to rent an apartment
SPECIAL	SPECIAL	83	CLIENTMEET	08/10/16	Time:	275.00	1.00	0.00	275.00		Comments: calls from John to go over Kristin info needed
SPECIAL PROJECTS Totals							1.70	0.00	422.50		
TAX SERVICES											
TAX	1120S	144	FIELDWORK	02/29/16	Time:	150.00	1.60	0.00	240.00		*Biller: 2.15
TAX	1120S	144	PREPARATION	02/29/16	Time:	150.00	1.60	0.00	240.00		*Biller: 3.45
TAX	1120S	75	PREPARATION	02/29/16	Time:	225.00	1.00	0.00	225.00		Comments: Review tax return and extension #s
TAX	1120S	118	ENGLANNING	03/01/16	Time:	210.00	1.50	0.00	315.00		Comments: lifo
TAX	1120S	144	PREPARATION	03/01/16	Time:	150.00	2.00	0.00	300.00		
TAX	1120S	144	PREPARATION	03/03/16	Time:	150.00	0.10	0.00	15.00		
TAX	1120S	75	PREPARATION	03/03/16	Time:	225.00	0.50	0.00	112.50		Comments: Extension
TAX	1120S	83	CLIENTMEET	03/03/16	Time:	275.00	0.80	0.00	220.00		Comments: go over extension
TAX	1120S	63	PROGRESS	03/04/16	Time:	0.00	0.00	0.00	-8,850.00		
TAX	EXTENSION	75	PREPARATION	03/07/16	Time:	225.00	0.50	0.00	112.50		Comments: extension
TAX	EXTENSION	144	ELFAUTHORIZ	03/11/16	Time:	150.00	0.30	0.00	45.00		*Biller: 1.36

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VOYNOW_024554

Voynow, Bayard, Whyte and Company, LLP

Billing Worksheet
Tuesday, August 30, 2016
January 1, 1900 - August 30, 2016

5266	STAR NISSAN		Time & Expenses Available to be billed							
Engagement	Project	Staff	Activity	Date	Rate per Hour/Unit	Hours/Units	Cost	Amount	Bill Amount	Comments / Biller Note (*Biller:)
TAX	1120S	83	CLIENTMEET	03/25/16	Time:	275.00	0.40	0.00	110.00	Comments: get Vivian info mailed to her
TAX	1120S	75	PREPARATION	04/28/16	Time:	225.00	0.50	0.00	112.50	Comments: info
TAX	1120S	144	PREPARATION	04/29/16	Time:	150.00	1.10	0.00	165.00	*Biller: 1.54
TAX	1120S	75	PREPARATION	04/29/16	Time:	225.00	1.50	0.00	337.50	Comments: tax return
TAX	1120S	56	PARTREV	05/06/16	Time:	275.00	0.50	0.00	137.50	
TAX	1120S	83	REVIEW	05/11/16	Time:	275.00	2.00	0.00	550.00	Comments: go over work papers and tax return
TAX	1120S	146	MATH	05/12/16	Time:	110.00	1.70	0.00	187.00	
TAX	1120S	75	PREPARATION	05/12/16	Time:	225.00	1.50	0.00	337.50	Comments: tax return
TAX	1120S	132	TYPEPROC	05/13/16	Time:	50.00	0.30	0.00	15.00	
TAX	1120S	132	TYPEPROC	05/23/16	Time:	50.00	0.10	0.00	5.00	Comments: log and mail out returns
TAX	1120S	144	ELFAUTHORIZ	06/02/16	Time:	150.00	0.20	0.00	30.00	*Biller: 11.18
TAX	1120S	75	PREPARATION	06/06/16	Time:	225.00	0.50	0.00	112.50	Comments: 2Q est call vivian and check numbers.
TAX SERVICES Totals						20.20	0.00	-4,925.50		
Client STAR NISSAN Totals						58.70	0.00	-6,243.00		

CONFIDENTIAL

VOYNOW_024555

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
SEP-15	15,695	8,778	0	0	SEP-14	8,330	-10,178	0	3,000
OCT-15	1,000	0	0	10,620	OCT-14	1,000	0	0	7,900
NOV-15	1,000	0	0	7,075	NOV-14	1,000	0	0	9,900
DEC-15	1,000	0	0	0	DEC-14	1,000	0	0	1,430
JAN-16	1,000	0	0	3,000	JAN-15	1,000	0	0	0
FEB-16	1,000	0	0	0	FEB-15	10,250	0	0	0
MAR-16	9,850	0	0	10,850	MAR-15	1,000	0	0	0
APR-16	1,000	0	0	0	APR-15	1,000	0	0	5,000
MAY-16	1,000	0	0	0	MAY-15	1,000	0	0	0
JUN-16	1,000	0	0	6,000	JUN-15	1,000	0	0	0
JUL-16	1,000	0	0	0	JUL-15	1,000	0	0	0
AUG-16	1,000	0	0	0	AUG-15	1,000	0	0	12,250
TOTAL	35,545	8,778	0	37,545	TOTAL	28,580	-10,178	0	39,480
YTD	16,850	0	0	19,850	PYTD	17,250	0	0	17,250

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-1,000.00	-233.00	-5,233.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	50.90	-50.90	0.00%	BILLED	11/01/16	1,000.00	PRG
DOLLARS	0.00	8,059.50	-8,059.50	0.00%	PAYMENT	06/13/16	6,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
14,617.00	0.00	0.00	-19,850.00	-5,233.00	1,000.00	0.00	-4,233.00
90.50							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -5,233.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

5266 /

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VOYNOW_024556

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	84.70	13,492.00	13,492.00
INTERIM SERVICES	1.00	210.00	13,702.00
PERSONAL TAX RETURN SERVICES	0.10	5.00	13,707.00
SPECIAL PROJECTS-MUST USE MEMO	4.70	910.00	14,617.00
SYSTEM GENERATED FEES	0.00	-19,850.00	-5,233.00
** TOTAL	90.50	-5,233.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,850.00	-19,850.00
118 ROBERT KIRKHOPE	4.20	840.00	-19,010.00
132 DOROTHEA BURCH	0.40	20.00	-18,990.00
136 DAVID KUMOR	0.50	70.00	-18,920.00
142 TIMOFEY S. KRAVETS	57.00	6,840.00	-12,080.00
144 PHILLIP L. SALEMNO JR	2.30	322.00	-11,758.00
148 CODY MCCABE	0.50	37.50	-11,720.50
48 Kenneth Mann	0.10	27.50	-11,693.00
75 Bob Seibel	8.50	1,785.00	-9,908.00
83 Randall Franzen	17.00	4,675.00	-5,233.00
** TOTAL	90.50	-5,233.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
09/30/15	0.10	5.00	5.00
10/31/15	3.00	-370.00	-365.00
11/30/15	34.00	4,500.00	4,135.00
12/31/15	2.50	-577.50	3,557.50
01/31/16	50.90	7,059.50	10,617.00
02/29/16	0.00	-1,000.00	9,617.00
03/31/16	0.00	-9,850.00	-233.00
04/30/16	0.00	-1,000.00	-1,233.00
05/31/16	0.00	-1,000.00	-2,233.00
06/30/16	0.00	-1,000.00	-3,233.00
07/31/16	0.00	-1,000.00	-4,233.00
08/31/16	0.00	-1,000.00	-5,233.00
** TOTAL	90.50	-5,233.00	

30 Aug 2016 14:24

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024557

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

11/30/15	11/24/15	5 1	TIMOFEY S. KRAVETS	142 120	9.50	1,140.00	115364	B H T:
			TAX PLANNIGN					
			142 TIMOFEY S. KRAVETS		9.50	1,140.00		
			BUSTAX Engagement Planning		9.50	1,140.00		
01/31/16	12/29/15	5 21	DOROTHEA BURCH	132 50	0.30	15.00	118547	B H T:
			fax info					
			132 DOROTHEA BURCH		0.30	15.00		
01/31/16	01/04/16	5 21	Kenneth Mann	48 275	0.10	27.50	122372	B H T:
			LIFO F/s					
			48 Kenneth Mann		0.10	27.50		
			BUSTAX LIFO Computations		0.40	42.50		
12/31/15	12/01/15	5 68	CODY MCCABE	148 75	0.50	37.50	115580	B H T:
			ORGANIZING AND PUTTING TOGETHER TAX PLANNING					
			PACKETS					
			148 CODY MCCABE		0.50	37.50		
12/31/15	12/01/15	5 68	Bob Seibel	75 210	1.50	315.00	116354	B H T:
			Follow up from visit.					
			75 Bob Seibel		1.50	315.00		
11/30/15	11/23/15	5 68	Randall Franzen	83 275	8.00	2,200.00	116941	B H T:
			go to dealership to the year end planning					
			83 Randall Franzen		8.00	2,200.00		
			BUSTAX Tax Planning		10.00	2,552.50		
11/30/15	11/23/15	5 69	TIMOFEY S. KRAVETS	142 120	11.00	1,320.00	115363	B H T:
			TAX PLANNING					
11/30/15	11/25/15	5 69	TIMOFEY S. KRAVETS	142 120	3.50	420.00	115365	B H T:
			TAX PLANNING					
01/31/16	01/18/16	5 69	TIMOFEY S. KRAVETS	142 120	12.00	1,440.00	120936	B H T:
			year end trip					
01/31/16	01/19/16	5 69	TIMOFEY S. KRAVETS	142 120	11.00	1,320.00	120937	B H T:
			year end trip					
01/31/16	01/20/16	5 69	TIMOFEY S. KRAVETS	142 120	10.00	1,200.00	120938	B H T:
			year end trip					
			142 TIMOFEY S. KRAVETS		47.50	5,700.00		
10/31/15	10/07/15	5 69	Bob Seibel	75 210	1.00	210.00	109604	B H T:
10/31/15	10/13/15	5 69	Bob Seibel	75 210	1.00	210.00	109694	B H T:
10/31/15	10/21/15	5 69	Bob Seibel	75 210	1.00	210.00	109720	B H T:
11/30/15	11/05/15	5 69	Bob Seibel	75 210	0.50	105.00	112949	B H T:
			Profit tie in for bank.					

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DWIP SORT ON CLIENT ID

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VOYNOW_024558

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

11/30/15	11/06/15	5 69	Bob Seibel	75 210	0.50	105.00	112932	B H T:
			Info for bank.					
01/31/16	01/15/16	5 69	Bob Seibel	75 210	1.00	210.00	122462	B H T:
			Prepair for visit.					
01/31/16	01/22/16	5 69	Bob Seibel	75 210	1.00	210.00	122530	B H T:
			follow up from visit.					
		75	Bob Seibel		6.00	1,260.00		
01/31/16	01/19/16	5 69	Randall Franzen	83 275	8.00	2,200.00	120950	B H T:
			go to NY and do year end work meet with Mike					
01/31/16	01/26/16	5 69	Randall Franzen	83 275	1.00	275.00	122602	B H T:
			go over Life and to see if we go for a single pool					
		83	Randall Franzen		9.00	2,475.00		
			BUSTAX Year End Tax Work		62.50	9,435.00		
01/31/16	01/25/16	5 90	PHILLIP L. SALEMNO J 144	140	1.50	210.00	121355	B H T:
01/31/16	01/26/16	5 90	PHILLIP L. SALEMNO J 144	140	0.80	112.00	121356	B H T:
			144 PHILLIP L. SALEMNO JR		2.30	322.00		
			BUSTAX Trial Balance Data Inpu		2.30	322.00		
11/30/15	11/20/15	6 1	Bob Seibel	75 210	1.00	210.00	116294	B H T:
			prepair for visit.					
		75	Bob Seibel		1.00	210.00		
			INTSER Interim Visit Planning		1.00	210.00		
09/30/15	09/18/15	7 85	DOROTHEA BURCH	132 50	0.10	5.00	109190	B H T:
			scan, password protect and email					
			132 DOROTHEA BURCH		0.10	5.00		
			PERSTX Photocopying Documents		0.10	5.00		
01/31/16	12/30/15	8 32	ROBERT KIRKHOPE	118 200	4.20	840.00	118527	B H T:
			information on distributions for vivian					
			118 ROBERT KIRKHOPE		4.20	840.00		
12/31/15	12/22/15	8 32	DAVID KUMOR	136 140	0.50	70.00	118415	B H T:
			GETTING K-1S FOR STAR DEALERSHIPS					
			136 DAVID KUMOR		0.50	70.00		
			Other Special Projects(detail)		4.70	910.00		
		* *	TOTAL FEES		90.50	14,617.00		

* * DEBITS & CREDITS * *

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DWIP SORT ON CLIENT ID

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VOYNOW_024559

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 08/31/2016
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
10/31/15	10/31/15	99	3			-1,000.00	92416	B H T:
11/30/15	11/30/15	99	3			-1,000.00	94782	B H T:
12/31/15	12/31/15	99	3			-1,000.00	97333	B H T:
01/31/16	01/31/16	99	3			-1,000.00	112221	B H T:
02/29/16	02/29/16	99	3			-1,000.00	121095	B H T:
03/31/16	03/31/16	99	3			-1,000.00	121758	B H T:
03/31/16	03/31/16	99	3			-8,850.00	123026	B H T:
04/30/16	04/30/16	99	3			-1,000.00	121922	B H T:
05/31/16	05/31/16	99	3			-1,000.00	122178	B H T:
06/30/16	06/30/16	99	3			-1,000.00	123558	B H T:
07/31/16	07/31/16	99	3			-1,000.00	123708	B H T:
08/31/16	08/31/16	99	3			-1,000.00	123858	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,850.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
14,617.00	0.00	14,617.00	0.00	14,617.00	-19,850.00	-5,233.00

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DWIP SORT ON CLIENT ID

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VOYNOW_024560

(1) Today's date	(1) <u>9.2.16</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>9.2.16</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,580.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # :

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

John K. 1040

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VOYNOW_024561

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VOYNOW_024562

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5266

STAR NISSAN INC.

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

Invoice: 1188

PROFESSIONAL SERVICES:

3,580.00

SPECIAL ACCOUNTING SERVICES AS
REQUESTED

Invoice Total

\$3,580.00

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VOYNOW_024563

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 3.3.16
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) , 200
through the Month Ending (5b) 3.3.16 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2015 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 8,850.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

LAST YEAR BILL: 9,250

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL #

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 8,850.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 8,850.00

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VOYNOW_024564

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VOYNOW_024565

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5266

STAR NISSAN INC.
206-26 NORTHERN BLVD

Invoice: 344

BAYSIDE, NY 11361

Att: Vivian K

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK	8,850.00
COMPLETED ON THE DECEMBER 31, 2015	
CLOSING OF THE BOOKS AND	
PREPARATION OF CORPORATE TAX	
RETURNS.	

Invoice Total	<u>\$8,850.00</u>
---------------	-------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$1,000.00
03/01/16	Invoice #116		1,000.00		2,000.00
03/04/16	Invoice #344		8,850.00		10,850.00
03/04/16	Amount Due				<u>\$10,850.00</u>

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VOYNOW_024566

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5266

STAR NISSAN INC.

Invoice: 344

ATTN: VIVIAN K

206-26 NORTHERN BLVD

BAYSIDE, NY 11361

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK	8,850.00
COMPLETED ON THE DECEMBER 31, 2015	
CLOSING OF THE BOOKS AND	
PREPARATION OF CORPORATE TAX	
RETURNS.	

Invoice Total	<u>\$8,850.00</u>
---------------	-------------------

Date	Type	Reference	Debit	Credit	Balance
03/01/16	Beginning Balance				\$1,000.00
03/01/16	Invoice #116		1,000.00		2,000.00
03/04/16	Invoice #344		8,850.00		10,850.00
03/04/16	Amount Due				<u>\$10,850.00</u>

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VOYNOW_024567

(1) Today's date (1) 9.30.15
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) , 200
through the Month Ending (5b) 9.30.15, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2014
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 4,075.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 2750

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024568

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23557

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2014 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND
CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 4,075.00

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-14	1,000	0	0	7,900	OCT-13	1,000	0	0	18,750
NOV-14	1,000	0	0	9,900	NOV-13	1,000	0	0	0
DEC-14	1,000	0	0	1,430	DEC-13	1,000	0	0	10,740
JAN-15	1,000	0	0	0	JAN-14	1,000	0	0	0
FEB-15	10,250	0	0	0	FEB-14	8,900	0	0	0
MAR-15	1,000	0	0	0	MAR-14	1,000	0	0	3,000
APR-15	1,000	0	0	5,000	APR-14	1,000	0	0	2,000
MAY-15	1,000	0	0	0	MAY-14	1,000	0	0	0
JUN-15	1,000	0	0	0	JUN-14	1,000	0	0	0
JUL-15	1,000	0	0	0	JUL-14	1,000	0	0	0
AUG-15	1,000	0	0	12,250	AUG-14	1,000	0	0	0
SEP-15	1,000	0	0	0	SEP-14	8,330	-10,178	0	3,000
TOTAL	21,250	0	0	36,480	TOTAL	27,230	-10,178	0	37,490
YTD	18,250	0	0	17,250	PYTD	24,230	-10,178	0	8,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	0.00	0.00	0.00	0.00	2,000.00	A/R
WIP	2,336.50	370.00	-790.00	3,927.00	-230.00	303.50	5,917.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	104.80	-104.80	0.00%	BILLED	12/01/15	1,000.00	PRG
DOLLARS	0.00	21,129.50	-21,129.50	0.00%	PAYMENT	08/31/15	12,250.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES/HOURS	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
26,967.00	200.00	0.00	-21,250.00	5,917.00	2,000.00	0.00	7,917.00
133.30							

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 5,917.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

06 Oct 2015 15:59

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VOYNOW_024570

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	0.50	137.50	137.50
BUSINESS TAX ENGAGEMENTS	104.30	20,967.00	21,104.50
INTERIM SERVICES	25.00	4,900.00	26,004.50
SPECIAL PROJECTS-MUST USE MEMO	3.50	962.50	26,967.00
SYSTEM GENERATED FEES	0.00	-21,250.00	5,717.00
** TOTAL	133.30	5,717.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
132 DOROTHEA BURCH	0.00	-21,250.00	-21,250.00
136 DAVID KUMOR	0.10	5.00	-21,245.00
142 TIMOFEY S. KRAVETS	6.40	840.50	-20,404.50
144 PHILLIP L. SALEMNO JR	5.00	600.00	-19,804.50
146 BENJAMIN SIDOR	2.10	294.00	-19,510.50
147 DEANNA DOLE	2.30	187.00	-19,323.50
220 Temp User1	1.50	112.50	-19,211.00
40 Shawn McCormack	2.00	100.00	-19,111.00
48 Kenneth Mann	63.00	12,600.00	-6,511.00
56 Hugh Whyte	3.90	1,072.50	-5,438.50
75 Bob Seibel	0.50	137.50	-5,301.00
83 Randall Franzen	26.30	5,463.00	162.00
	20.20	5,555.00	5,717.00
** TOTAL	133.30	5,717.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/14	0.00	-1,000.00	-1,000.00
11/30/14	25.50	4,437.50	3,437.50
12/31/14	3.00	-400.00	3,037.50
01/31/15	38.20	7,285.00	10,322.50
02/28/15	5.40	-9,490.00	832.50
03/31/15	9.00	271.00	1,103.50
04/30/15	0.00	-1,000.00	103.50
05/31/15	2.80	-230.00	-126.50
06/30/15	25.30	3,927.00	3,800.50
07/31/15	1.00	-790.00	3,010.50
08/31/15	6.60	370.00	3,380.50
09/30/15	16.50	2,336.50	5,717.00
** TOTAL	133.30	5,717.00	

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VOYNOW_024571

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
09/30/15	09/04/15	2 93	Hugh Whyte	56	275	0.50	137.50	100090	B H T:
		56	Hugh Whyte			0.50	137.50		
		REVIEW	Partner Review			0.50	137.50		
01/31/15	01/17/15	5 1	Bob Seibel	75	200	1.00	200.00	73609	B H T:
			Prepair for visit.						
		75	Bob Seibel			1.00	200.00		
		BUSTAX	Engagement Planning			1.00	200.00		
01/31/15	01/06/15	5 21	Kenneth Mann	48	275	0.30	82.50	77012	B H T:
			LIFO						
01/31/15	01/09/15	5 21	Kenneth Mann	48	275	0.10	27.50	77034	B H T:
			LIFO F/S						
		48	Kenneth Mann			0.40	110.00		
		BUSTAX	LIFO Computations			0.40	110.00		
08/31/15	08/21/15	5 61	DOROTHEA BURCH	132	50	0.10	5.00	102544	B H T:
			log out and mail						
		132	DOROTHEA BURCH			0.10	5.00		
03/31/15	03/03/15	5 61	DAVID KUMOR	136	140	0.90	126.00	77979	B H T:
			EXTENSIONS						
03/31/15	03/04/15	5 61	DAVID KUMOR	136	140	0.40	56.00	77985	B H T:
			UPDATING EXTENSION						
03/31/15	03/06/15	5 61	DAVID KUMOR	136	140	1.10	154.00	78027	B H T:
			GOING OVER RETURN						
03/31/15	03/11/15	5 61	DAVID KUMOR	136	140	0.30	42.00	79231	B H T:
			E FILE EXT						
		136	DAVID KUMOR			2.70	378.00		
09/30/15	09/02/15	5 61	PHILLIP L. SALEMNO J 144	140	140	1.90	266.00	100916	B H T:
09/30/15	09/03/15	5 61	PHILLIP L. SALEMNO J 144	140	140	0.20	28.00	100924	B H T:
		144	PHILLIP L. SALEMNO JR			2.10	294.00		
06/30/15	06/23/15	5 61	BENJAMIN SIDOR	146	90	0.20	18.00	92729	B H T:
06/30/15	06/25/15	5 61	BENJAMIN SIDOR	146	90	0.10	9.00	92732	B H T:
			3115 corrections						
		146	BENJAMIN SIDOR			0.30	27.00		
		BUSTAX	Federal Tax Return Prep			5.20	704.00		
12/31/14	12/03/14	5 67	Bob Seibel	75	200	1.00	200.00	67789	B H T:
			Research on Tangible property regs.						
		75	Bob Seibel			1.00	200.00		

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID 5266 /

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CONFIDENTIAL

VOYNOW_024572

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
BUSTAX Tax Research/Investigat									
						1.00	200.00		
11/30/14	11/24/14	5 68	Shawn McCormack	40	200	4.00	800.00	66427	B H T:
Rode with Randy to Queens and worked on tax planning until 7									
11/30/14	11/25/14	5 68	Shawn McCormack	40	200	10.00	2,000.00	66428	B H T:
11/30/14	11/26/14	5 68	Shawn McCormack	40	200	7.00	1,400.00	66429	B H T:
40 Shawn McCormack									
						21.00	4,200.00		
12/31/14	12/02/14	5 68	Bob Seibel	75	200	1.00	200.00	67782	B H T:
Follow up from visit.									
75 Bob Seibel									
						1.00	200.00		
BUSTAX Tax Planning									
						22.00	4,400.00		
03/31/15	03/03/15	5 69	BENJAMIN SIDOR	146	80	2.00	160.00	78104	B H T:
146 BENJAMIN SIDOR									
						2.00	160.00		
01/31/15	01/19/15	5 69	Shawn McCormack	40	200	10.00	2,000.00	71936	B H T:
01/31/15	01/20/15	5 69	Shawn McCormack	40	200	10.00	2,000.00	71937	B H T:
01/31/15	01/21/15	5 69	Shawn McCormack	40	200	6.00	1,200.00	71938	B H T:
40 Shawn McCormack									
						26.00	5,200.00		
12/31/14	12/23/14	5 69	Bob Seibel	75	200	1.00	200.00	70242	B H T:
Go over depreciation schedules.									
01/31/15	01/05/15	5 69	Bob Seibel	75	200	1.00	200.00	73570	B H T:
Go over 3115 info.									
01/31/15	01/24/15	5 69	Bob Seibel	75	200	1.00	200.00	73632	B H T:
Follow up from visit.									
02/28/15	02/02/15	5 69	Bob Seibel	75	210	1.00	210.00	78910	B H T:
Follow up.									
03/31/15	03/04/15	5 69	Bob Seibel	75	210	0.30	63.00	79045	B H T:
Extension									
03/31/15	03/12/15	5 69	Bob Seibel	75	210	0.50	105.00	79371	B H T:
go over with RF									
03/31/15	03/25/15	5 69	Bob Seibel	75	210	1.00	210.00	84893	B H T:
Find info for vivian and go through 2009, 2010, 2011, 2012 info.									
03/31/15	03/27/15	5 69	Bob Seibel	75	210	0.50	105.00	84920	B H T:
Find & e-mail 2010 financial statement.									
07/31/15	07/13/15	5 69	Bob Seibel	75	210	1.00	210.00	97453	B H T:
Cost seg - go over info for Vivian & ETS engineer for Nissan.									
08/31/15	08/20/15	5 69	Bob Seibel	75	210	1.00	210.00	102593	B H T:
Trade discount - delivery assistance/holdback issue.									
08/31/15	08/24/15	5 69	Bob Seibel	75	210	1.00	210.00	102684	B H T:
Lifo & Trade discount issues.									
08/31/15	08/25/15	5 69	Bob Seibel	75	210	0.50	105.00	102669	B H T:
Trade discount/Lifo Issue.									

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DWIP SORT ON CLIENT ID 5266 /

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VOYNOW_024573

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

		* * CHARGEABLE FEES BY CODES/STAFF/		* *					
08/31/15	08/27/15	5 69	Bob Seibel	75	210	2.00	420.00	102692	B H T:
Fix Lifo and go through trial & make adjustments.									
08/31/15	08/28/15	5 69	Bob Seibel	75	210	2.00	420.00	102699	B H T:
3115									
09/30/15	08/31/15	5 69	Bob Seibel	75	210	2.00	420.00	102926	B H T:
COST SEG									
09/30/15	09/01/15	5 69	Bob Seibel	75	210	2.00	420.00	102939	B H T:
Tie out cost seg									
09/30/15	09/02/15	5 69	Bob Seibel	75	210	1.50	315.00	102945	B H T:
tax return									
09/30/15	09/03/15	5 69	Bob Seibel	75	210	1.00	210.00	102957	B H T:
tax return									
09/30/15	09/10/15	5 69	Bob Seibel	75	210	2.00	420.00	103072	B H T:
3115's and in for processing.									
09/30/15	09/11/15	5 69	Bob Seibel	75	210	0.50	105.00	103085	B H T:
out									
09/30/15	09/14/15	5 69	Bob Seibel	75	210	0.50	105.00	104292	B H T:
Q									
		75	Bob Seibel			23.30	4,863.00		
11/30/14	11/25/14	5 69	Randall Franzen	83	275	4.50	1,237.50	66935	B H T:
go to NY and do tax planning									
01/31/15	01/19/15	5 69	Randall Franzen	83	275	8.50	2,337.50	73637	B H T:
go to dealership in NY and do the year end									
02/28/15	02/05/15	5 69	Randall Franzen	83	275	1.00	275.00	75562	B H T:
get depn sch for Bill McKeon									
09/30/15	09/03/15	5 69	Randall Franzen	83	275	2.20	605.00	101492	B H T:
go over workpapers and tax return									
		83	Randall Franzen			16.20	4,455.00		
		BUSTAX Year End Tax Work				67.50	14,678.00		
03/31/15	02/27/15	5 90	DAVID KUMOR	136	125	2.00	250.00	76468	B H T:
ADJUSTING ENTRIES									
UNICAP									
LIFO									
		136	DAVID KUMOR			2.00	250.00		
02/28/15	01/29/15	5 90	Temp User1	220	50	2.00	100.00	73227	B H T:
		220	Temp User1			2.00	100.00		
		BUSTAX Trial Balance Data Inpu				4.00	350.00		
09/30/15	09/04/15	5 97	DEANNA DOLE	147	75	1.50	112.50	100018	B H T:
		147	DEANNA DOLE			1.50	112.50		
		BUSTAX Math/Proof Report/Retur				1.50	112.50		
01/31/15	01/24/15	5 99	DAVID KUMOR	136	125	0.30	37.50	71934	B H T:
PUTTING TOGETHE TRIAL TO BE ENTERED									

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DWIP SORT ON CLIENT ID

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VOYNOW_024574

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./		VIVIAN							
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
02/28/15	01/31/15	5 99	DAVID KUMOR	136	125	0.60	75.00	73199	B H T:
			GOING OVER TRIAL						
02/28/15	02/05/15	5 99	DAVID KUMOR	136	125	0.80	100.00	74089	B H T:
			PUTTING WORKPAPERS TOGETHER						
			136 DAVID KUMOR			1.70	212.50		
			BUSTAX Report Typing			1.70	212.50		
06/30/15	06/10/15	6 13	Shawn McCormack	40	200	8.00	1,600.00	93264	B H T:
06/30/15	06/11/15	6 13	Shawn McCormack	40	200	8.00	1,600.00	93265	B H T:
			40 Shawn McCormack			16.00	3,200.00		
06/30/15	06/11/15	6 13	Randall Franzen	83	275	4.00	1,100.00	93827	B H T:
			go to star for an interim visit						
			83 Randall Franzen			4.00	1,100.00		
			INTSER Rev. Ledger & Schedules			20.00	4,300.00		
06/30/15	06/11/15	6 20	TIMOFEY S. KRAVETS	142	120	5.00	600.00	91722	B H T:
			interim service						
			142 TIMOFEY S. KRAVETS			5.00	600.00		
			INTSER Service Dept Analysis			5.00	600.00		
05/31/15	05/11/15	8 32	Kenneth Mann	48	275	2.80	770.00	93197	B H T:
			letter for						
09/30/15	09/03/15	8 32	Kenneth Mann	48	275	0.30	82.50	102808	B H T:
			review 3115's						
09/30/15	09/10/15	8 32	Kenneth Mann	48	275	0.40	110.00	103037	B H T:
			review 3115's						
			48 Kenneth Mann			3.50	962.50		
			Other Special Projects(detail)			3.50	962.50		
			* * TOTAL FEES			133.30	26,967.00		
* * CHARGEABLE EXPENSES * *									
01/31/15	01/21/15	10 3	Randall Franzen	83			200.00	73643	B H T:
			donuts 60 +60 +80						
			83 Randall Franzen				200.00		
			SUPPER MONEY 6167				200.00		
			* * TOTAL EXPENSES				200.00		

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DWIP SORT ON CLIENT ID

5266 /

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VOYNOW_024575

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
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* * * DEBITS/CREDITS * * *

* * DEBITS & CREDITS * *

10/31/14	10/31/14	99	3			-1,000.00	44636	B H T:
11/30/14	11/30/14	99	3			-1,000.00	51522	B H T:
12/31/14	09/30/14	99	3			-1,000.00	54092	B H T:
01/31/15	01/31/15	99	3			-1,000.00	66035	B H T:
02/28/15	02/28/15	99	3			-1,000.00	66618	B H T:
02/28/15	02/28/15	99	3			-9,250.00	75377	B H T:
03/31/15	03/31/15	99	3			-1,000.00	68145	B H T:
04/30/15	04/30/15	99	3			-1,000.00	72472	B H T:
05/31/15	05/31/15	99	3			-1,000.00	75465	B H T:
06/30/15	06/30/15	99	3			-1,000.00	76011	B H T:
07/31/15	07/31/15	99	3			-1,000.00	86199	B H T:
08/31/15	08/31/15	99	3			-1,000.00	86945	B H T:
09/30/15	09/30/15	99	3			-1,000.00	88904	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -21,250.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
26,967.00	200.00	27,167.00	0.00	27,167.00	-21,250.00	5,917.00

06 Oct 2015 15:59

DWIP SORT ON CLIENT ID

5266 /

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VOYNOW_024576

(1) Today's date	(1)	9.30.15
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR NISSAN
(4) Client # / File #	(4)	5266
(5) This billing is for work done from Month Ending	(5a)	200
through the Month Ending	(5b)	9.30.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on compliance with the Final Tangible Property Regulations issued by the Internal Revenue Service including: Review of depreciation schedules and underlying construction and NYC real estate tax documents. Gather and send information to Engineering Tax Services for cost segregation study and review of ETS projection and price quote. Review of cost segregation study completed by ETS and reconcile to Depreciation Schedule and General Ledger and record Section 481A adjustment. Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated Section 481A adjustment. Review of IRS form 3115 prepared by ETS for change in accounting method number 7. Preparation of IRS forms 3115 for changes in accounting method numbers 21, 184, 186, 187, 192, 205, and 206 and ancillary current year tax elections required to comply with the Final Tangible Property Regulations.

Amount Due 7,150.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)	W.I.P.
DATE BILLED:	TOTAL W.I.P.:
BILLED THROUGH CLIENT # / FILE #	W.I.P. TO TRANSFER:
CLIENT NAME:	W.I.P. TO HOLD:
BILL #	W.I.P. TO CLEAR:
DATE REBILLED:	WRITE UP / (DOWN)
	BILL
	TOTAL AMOUNT BILLABLE:
	LESS RETAINERS AND OR PROGRESS BILLING:
	AMOUNT OF BILL

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VOYNOW_024577

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VOYNOW_024578

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23555

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW DEPRECIATION SCHEDULE TO DETERMINE RETIRED ASSETS AND REMOVE FROM DEPRECIATION SCHEDULE AND GENERAL LEDGER AND DETERMINE ASSOCIATED SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS 3115 PREPARED BY ETS FOR CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192, 205 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,150.00

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VOYNOW_024579

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2015

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23555

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY REGULATIONS ISSUED BY THE INTERNAL REVENUE SERVICE INCLUDING: REVIEW OF DEPRECIATION SCHEDULES AND UNDERLYING CONSTRUCTION, PURCHASE AND NYC REAL ESTATE TAX DOCUMENTS. GATHER AND SEND INFORMATION TO ENGINEERING TAX SERVICES FOR COST SEGREGATION STUDY AND REVIEW OF ETS PROJECTION AND PRICE QUOTE. REVIEW OF COST SEGREGATION STUDY COMPLETED BY ETS AND RECONCILE TO DEPRECIATION SCHEDULE AND GENERAL LEDGER AND RECORD SECTION 481A ADJUSTMENT. REVIEW OF IRS FORMS ~~215~~ ³¹¹⁵ PREPARED BY ETS AND CHANGES IN ACCOUNTING METHOD NUMBER 7. PREPARATION OF IRS FORMS 3115 FOR CHANGE IN ACCOUNTING METHOD NUMBERS 21, 184, 186, 187, 192, 205 AND 206 AND ANCILLARY CURRENT YEAR TAX ELECTIONS REQUIRED TO COMPLY WITH THE FINAL TANGIBLE PROPERTY REGULATIONS

AMOUNT DUE

\$ 7,150.00

3115

[Review depreciation schedule to determine retired assets and remove from depreciation schedule and general ledger and determine associated section 481A adjustment.]

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VOYNOW_024580

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 2.6.15
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 1.31.15 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2014 closing of the books
 preparation of Federal , State and city
 corporate tax returns.
 PREPARATION OF New Tangible property rules
Progress charges for applications
 Accountant

Amount Due 9,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
 LAST YEAR BILL: 7,900 TOTAL W.I.P.:
 DATE BILLED: W.I.P. TO TRANSFER:
 BILLED THROUGH: W.I.P. TO HOLD:
 CLIENT # / FILE # W.I.P. TO CLEAR:
 CLIENT NAME: WRITE UP / DOWN:
 BILL #: 2318
 DATE KEYPUNCHED: BILL
 TOTAL AMOUNT BILLABLE: 9,250.00
 LESS RETAINERS AND OR PROGRESS BILLING:
 AMOUNT OF BILL: 9,250.00

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 9, 2015

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23438

PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED ON
THE DECEMBER 31, 2014 CLOSING OF THE
BOOKS, PREPARATION OF FEDERAL, STATE
AND CITY CORPORATE TAX RETURNS AND
PROGRESS CHARGE FOR APPLICATION OF
NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 9,250.00

CONFIDENTIAL

VOYNOW_024582

(1) Today's date	(1) <u>9.24.14</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.24.14</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2013
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,940.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #
:

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 2079

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024583

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2014

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23079

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2013 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,940.00

CONFIDENTIAL

VOYNOW_024584

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56											
STAR NISSAN INC./						VIVIAN					
<-----MOST RECENT 12 MONTHS----->						<-----PRIOR 12 MONTHS----->					
MON-YR	BILLS	WRT	U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT	U/D	WRTOFFS	CASH
OCT-13	1,000	0		0	18,750	OCT-12	1,000	0		0	0
NOV-13	1,000	0		0	0	NOV-12	1,000	0		0	18,825
DEC-13	1,000	0		0	10,740	DEC-12	1,000	0		0	0
JAN-14	1,000	0		0	0	JAN-13	1,000	0		0	0
FEB-14	8,900	0		0	0	FEB-13	1,000	0		0	0
MAR-14	1,000	0		0	3,000	MAR-13	8,750	0		0	0
APR-14	1,000	0		0	2,000	APR-13	1,000	0		0	0
MAY-14	1,000	0		0	0	MAY-13	1,000	0		0	0
JUN-14	1,000	0		0	0	JUN-13	1,000	0		0	0
JUL-14	1,000	0		0	0	JUL-13	1,000	0		0	0
AUG-14	1,000	0		0	0	AUG-13	1,000	0		0	0
SEP-14	1,000	0		0	3,000	SEP-13	12,740	-17,256		0	0
TOTAL	19,900	0		0	37,490	TOTAL	31,490	-17,256		0	18,825
YTD	16,900	0		0	8,000	PYTD	28,490	-17,256		0	0

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	0.00	0.00	0.00	7,900.00	9,900.00	A/R
WIP	-1,000.00	2,677.50	8,281.98	-900.00	-1,000.00	9,248.16	17,307.64	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	167.10	-167.10	0.00%	BILLED	12/01/14	1,000.00	PRG
DOLLARS	0.00	26,357.64	-26,357.64	0.00%	PAYMENT	09/18/14	3,000.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEE	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
35,873.00	1,334.64	0.00	-19,900.00	17,307.64	9,900.00	0.00	27,207.64	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 17,307.64

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	166.00	25,557.00	25,832.00
INTERIM SERVICES	74.30	9,996.00	35,828.00
PERSONAL TAX RETURN SERVICES	0.90	45.00	35,873.00
SYSTEM GENERATED FEES	0.00	-19,900.00	15,973.00

** TOTAL	242.20	15,973.00	
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* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-19,900.00	-19,900.00
116 ROBERT KIRKHOPE	16.00	2,720.00	-17,180.00
132 DOROTHEA BURCH	1.20	60.00	-17,120.00
135 VINCENT BUCOLO	64.60	7,012.50	-10,107.50
136 DAVID KUMOR	51.80	5,884.00	-4,223.50
138 MIKE CORRIGAN	4.00	310.00	-3,913.50
139 KAITLYN M. METZ	0.90	45.00	-3,868.50
142 TIMOFEY S. KRAVETS	23.50	2,348.00	-1,520.50
40 Shawn McCormack	44.50	8,760.00	7,239.50
48 Kenneth Mann	0.60	165.00	7,404.50
56 Hugh Whyte	1.00	275.00	7,679.50
63 Betteann Norris	0.20	16.00	7,695.50
75 Bob Seibel	12.00	2,370.00	10,065.50
83 Randall Franzen	21.90	5,907.50	15,973.00

** TOTAL	242.20	15,973.00	
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* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/13	0.30	-970.00	-970.00
11/30/13	1.00	-810.00	-1,780.00
12/31/13	73.80	9,630.00	7,850.00
01/31/14	14.00	810.00	8,660.00
02/28/14	55.70	474.50	9,134.50
03/31/14	5.80	-149.00	8,985.50
04/30/14	0.00	-1,000.00	7,985.50
05/31/14	0.00	-1,000.00	6,985.50
06/30/14	0.50	-900.00	6,085.50
07/31/14	66.60	8,210.00	14,295.50
08/31/14	24.50	2,677.50	16,973.00
09/30/14	0.00	-1,000.00	15,973.00

** TOTAL	242.20	15,973.00	
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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
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v.7.00

5266 / GRE: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/14	08/06/14	2 93	Hugh Whyte	56	275	1.00	275.00	52603	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/14	01/02/14	5 21	KAITLYN M. METZ	139	50	0.70	35.00	21045	B H T:
			LIFO RESERVE ADJUSTMENT						
01/31/14	01/03/14	5 21	KAITLYN M. METZ	139	50	0.20	10.00	21053	B H T:
			LIFO RESERVE						
		139	KAITLYN M. METZ			0.90	45.00		
01/31/14	01/02/14	5 21	Kenneth Mann	48	275	0.20	55.00	26301	B H T:
			Lifo supervise Kaitlyn						
01/31/14	01/06/14	5 21	Kenneth Mann	48	275	0.20	55.00	26335	B H T:
			Lifo						
01/31/14	01/10/14	5 21	Kenneth Mann	48	275	0.20	55.00	26371	B H T:
			lifo f/s						
		48	Kenneth Mann			0.60	165.00		
			BUSTAX LIFO Computations			1.50	210.00		
10/31/13	10/23/13	5 60	VINCENT BUCOLO	135	100	0.30	30.00	12115	B H T:
			debbie phone calle						
		135	VINCENT BUCOLO			0.30	30.00		
03/31/14	03/03/14	5 60	DAVID KUMOR	136	110	0.60	66.00	29005	B H T:
			EXTENSIONS						
03/31/14	03/05/14	5 60	DAVID KUMOR	136	110	0.90	99.00	28998	B H T:
			GOING OVER EXTENSIONS WITH BOBBY						
03/31/14	03/10/14	5 60	DAVID KUMOR	136	110	0.10	11.00	29546	B H T:
			PUTTING IN FOR E-FILE						
		136	DAVID KUMOR			1.60	176.00		
03/31/14	02/26/14	5 60	TIMOFEY S. KRAVETS	142	80	0.10	8.00	27912	B H T:
			Prepared extensions in gosystems. Updated log and filed out control page						
		142	TIMOFEY S. KRAVETS			0.10	8.00		
			BUSTAX Income Tax Project & Ex			2.00	214.00		
08/31/14	08/13/14	5 61	DOROTHEA BURCH	132	50	0.30	15.00	52338	B H T:
			process						
		132	DOROTHEA BURCH			0.30	15.00		
08/31/14	07/29/14	5 61	VINCENT BUCOLO	135	125	0.80	100.00	51152	B H T:
			FED RETURN						
08/31/14	07/30/14	5 61	VINCENT BUCOLO	135	125	0.70	87.50	51160	B H T:
			rerunning return for RPS changes						

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Voynow, Bayard, Whyte and Company, LLP
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5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

135 VINCENT BUCOLO 1.50 187.50

03/31/14 03/04/14 5 61 DAVID KUMOR 136 110 1.20 132.00 28996 B H T:
 LIFO CALCULATIONS
 ADJUSTING ENTRIES

08/31/14 08/04/14 5 61 DAVID KUMOR 136 125 1.50 187.50 52080 B H T:
 UPDATING RETURN

136 DAVID KUMOR 2.70 319.50

BUSTAX Federal Tax Return Prep 4.50 322.00

08/31/14 07/30/14 5 62 VINCENT BUCOLO 135 125 1.00 125.00 51153 B H T:
 NYS, NYC & EFILE DIAGNOSTICS

135 VINCENT BUCOLO 1.00 125.00

BUSTAX State Tax Return Prep 1.00 125.00

12/31/13 11/25/13 5 68 ROBERT KIRKHOPE 118 170 8.00 1,360.00 17496 B H T:
 tax planning

12/31/13 11/26/13 5 68 ROBERT KIRKHOPE 118 170 8.00 1,360.00 17497 B H T:
 tax planning

118 ROBERT KIRKHOPE 16.00 2,720.00

12/31/13 11/25/13 5 68 VINCENT BUCOLO 135 100 8.00 800.00 16520 B H T:
 12/31/13 11/26/13 5 68 VINCENT BUCOLO 135 100 8.00 800.00 16521 B H T:
 12/31/13 11/27/13 5 68 VINCENT BUCOLO 135 100 0.20 20.00 16532 B H T:

135 VINCENT BUCOLO 16.20 1,620.00

12/31/13 11/25/13 5 68 DAVID KUMOR 136 100 10.00 1,000.00 16534 B H T:
 TAX PLANNING!!!

12/31/13 11/26/13 5 68 DAVID KUMOR 136 100 11.00 1,100.00 16535 B H T:
 TAX PLANNING!!!

136 DAVID KUMOR 21.00 2,100.00

12/31/13 11/25/13 5 68 Shawn McCormack 40 190 7.00 1,330.00 17376 B H T:
 12/31/13 11/26/13 5 68 Shawn McCormack 40 190 7.00 1,330.00 17377 B H T:

40 Shawn McCormack 14.00 2,660.00

11/30/13 11/22/13 5 68 Bob Seibel 75 190 1.00 190.00 17364 B H T:
 Prepair for visit.

12/31/13 11/27/13 5 68 Bob Seibel 75 190 2.00 380.00 17387 B H T:
 Follow up from visit.

75 Bob Seibel 3.00 570.00

12/31/13 11/25/13 5 68 Randall Franzen 83 250 4.00 1,000.00 17670 B H T:
 go to NY and do tax planning

12/31/13 12/20/13 5 68 Randall Franzen 83 250 0.60 150.00 21645 B H T:

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Voynow, Bayard, Whyte and Company, LLP
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5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56

STAR NISSAN INC./

VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

calls form Vivian about payments on bonuses and
 to double check year end

83	Randall Franzen				4.60		1,150.00		
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	BUSTAX Tax Planning				74.80		10,820.00		
--	---------------------	--	--	--	-------	--	-----------	--	--

01/31/14	01/21/14	5 69	VINCENT BUCOLO	135	100	9.00	900.00	23947	B H T:
02/28/14	01/27/14	5 69	VINCENT BUCOLO	135	100	11.00	1,100.00	24035	B H T:
02/28/14	01/28/14	5 69	VINCENT BUCOLO	135	100	6.00	600.00	24036	B H T:
08/31/14	07/29/14	5 69	VINCENT BUCOLO	135	125	1.20	150.00	51151	B H T:

FIXING YEAR END ITEMS FOR BOBBY, FIXED:
 INVENTORIES, FIXED ASSETS, COGS, FIN INCOME,
 OWNERS NOTES

08/31/14	07/30/14	5 69	VINCENT BUCOLO	135	125	0.20	25.00	51159	B H T:
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RPS sent email for adjusting advertising, making
 adjustments in CSA

135	VINCENT BUCOLO				27.40		2,775.00		
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01/31/14	01/03/14	5 69	Shawn McCormack	40	200	3.50	700.00	33032	B H T:
02/28/14	01/27/14	5 69	Shawn McCormack	40	200	9.00	1,800.00	33069	B H T:
02/28/14	01/28/14	5 69	Shawn McCormack	40	200	9.00	1,800.00	33070	B H T:
02/28/14	01/29/14	5 69	Shawn McCormack	40	200	9.00	1,800.00	33071	B H T:

40	Shawn McCormack				30.50		6,100.00		
----	-----------------	--	--	--	-------	--	----------	--	--

02/28/14	02/07/14	5 69	Bob Seibel	75	200	0.50	100.00	24889	B H T:
03/31/14	03/04/14	5 69	Bob Seibel	75	200	1.00	200.00	35146	B H T:
			Extensions.						
06/30/14	06/04/14	5 69	Bob Seibel	75	200	0.50	100.00	44374	B H T:
			6/15 est.						
07/31/14	07/25/14	5 69	Bob Seibel	75	200	1.50	300.00	51851	B H T:
			Go over Trial & Tax codes.						
08/31/14	07/29/14	5 69	Bob Seibel	75	200	1.50	300.00	51925	B H T:
			Tax return.						
08/31/14	07/31/14	5 69	Bob Seibel	75	200	1.00	200.00	51932	B H T:
			Tax return.						
08/31/14	08/04/14	5 69	Bob Seibel	75	200	1.00	200.00	52229	B H T:
			Tax return.						
08/31/14	08/11/14	5 69	Bob Seibel	75	200	1.00	200.00	52450	B H T:
			Tax return						

75	Bob Seibel				8.00		1,600.00		
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02/28/14	01/27/14	5 69	Randall Franzen	83	275	4.00	1,100.00	29329	B H T:
			go dealership in NY and do the year end work						
02/28/14	01/29/14	5 69	Randall Franzen	83	275	2.00	550.00	29334	B H T:
			go dealership in NY and do the year end work						
02/28/14	02/15/14	5 69	Randall Franzen	83	275	0.50	137.50	30921	B H T:
			go over qustion for the year end and waht we						
			need to do for estimating numbers for the year						
			taxes						
03/31/14	03/28/14	5 69	Randall Franzen	83	275	0.80	220.00	33273	B H T:
			go over some of John tax returns						

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Voynow, Bayard, Whyte and Company, LLP
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v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/14 08/12/14 5 69 Randall Franzen 83 275 2.00 550.00 53131 B H T:
 go over wrokpapers and tax return

83 Randall Franzen 9.30 2,557.50

BUSTAX Year End Tax Work 75.20 13,032.50

02/28/14 02/01/14 5 90 DAVID KUMOR 136 110 0.30 33.00 24583 B H T:
 LOOKING OVER TRAIL AND MAKING ADJUSTMENTS

02/28/14 02/04/14 5 90 DAVID KUMOR 136 110 0.40 44.00 24720 B H T:
 GOING OVER TAX CODE REPORTS

03/31/14 03/05/14 5 90 DAVID KUMOR 136 110 0.90 99.00 29000 B H T:
 UNICAP CALCULATIONS

136 DAVID KUMOR 1.60 176.00

02/28/14 01/31/14 5 90 MIKE CORRIGAN 138 75 2.00 150.00 23754 B H T:
 Inputing Trial Balance and creating folder

02/28/14 02/03/14 5 90 MIKE CORRIGAN 138 80 1.00 80.00 24784 B H T:
 Entered Trial Balance, made the neccessary
 adjustments

02/28/14 02/04/14 5 90 MIKE CORRIGAN 138 80 1.00 80.00 24787 B H T:
 Making corrections to trial balance

138 MIKE CORRIGAN 4.00 310.00

BUSTAX Trial Balance Data Inpu 5.60 486.00

08/31/14 08/04/14 5 97 TIMOFEY S. KRAVETS 142 100 1.10 110.00 52140 B H T:

142 TIMOFEY S. KRAVETS 1.10 110.00

BUSTAX Math/Proof Report/Retur 1.10 110.00

08/31/14 08/21/14 5 99 DAVID KUMOR 136 125 0.30 37.50 53165 B H T:
 SETTING UP FOR E FILE

136 DAVID KUMOR 0.30 37.50

BUSTAX Report Typing 0.30 37.50

07/31/14 07/22/14 6 1 Bob Seibel 75 200 1.00 200.00 51854 B H T:
 Prepair for visit.

75 Bob Seibel 1.00 200.00

INTSER Interim Visit Planning 1.00 200.00

07/31/14 07/23/14 6 13 Randall Franzen 83 275 8.00 2,200.00 51643 B H T:
 go to NY and do interim visit

83 Randall Franzen 8.00 2,200.00

INTSER Rev. Ledger & Schedules 8.00 2,200.00

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014
 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/14	07/23/14	6 20	DAVID KUMOR	136 125	8.00	1,000.00	50308	B H T:
			FUN TRIP!!					
07/31/14	07/24/14	6 20	DAVID KUMOR	136 125	10.00	1,250.00	50309	B H T:
			FUN TRIP					
		136	DAVID KUMOR		18.00	2,250.00		
07/31/14	07/23/14	6 20	TIMOFEY S. KRAVETS	142 100	9.00	900.00	51109	B H T:
07/31/14	07/24/14	6 20	TIMOFEY S. KRAVETS	142 100	9.00	900.00	51110	B H T:
07/31/14	07/25/14	6 20	TIMOFEY S. KRAVETS	142 100	2.10	210.00	51107	B H T:
		142	TIMOFEY S. KRAVETS		20.10	2,010.00		
			INTSER Service Dept Analysis		38.10	4,260.00		
07/31/14	07/23/14	6 60	VINCENT BUCOLO	135 125	9.00	1,125.00	51083	B H T:
07/31/14	07/23/14	6 60	VINCENT BUCOLO	135 125	9.00	1,125.00	51084	B H T:
		135	VINCENT BUCOLO		18.00	2,250.00		
			INTSER Income Tax Project & Ex		18.00	2,250.00		
08/31/14	07/30/14	6 84	TIMOFEY S. KRAVETS	142 100	0.60	60.00	51276	B H T:
08/31/14	07/31/14	6 84	TIMOFEY S. KRAVETS	142 100	1.60	160.00	51287	B H T:
		142	TIMOFEY S. KRAVETS		2.20	220.00		
03/31/14	02/25/14	6 84	Betteann Norris	63 80	0.20	16.00	27986	B H T:
			process eng letter and mailed out					
		63	Betteann Norris		0.20	16.00		
			INTSER Letters to Client, Prep		2.40	236.00		
08/31/14	07/29/14	6 99	VINCENT BUCOLO	135 125	0.20	25.00	51147	B H T:
		135	VINCENT BUCOLO		0.20	25.00		
08/31/14	07/28/14	6 99	DAVID KUMOR	136 125	4.00	500.00	51196	B H T:
			TYPING LETTER					
08/31/14	07/31/14	6 99	DAVID KUMOR	136 125	1.60	200.00	51211	B H T:
			GOING OVER LETTER					
08/31/14	08/07/14	6 99	DAVID KUMOR	136 125	1.00	125.00	52094	B H T:
			GOING OVER LETTERS WITH RANDY					
		136	DAVID KUMOR		6.60	825.00		
			INTSER Report Typing		6.80	850.00		
08/31/14	08/14/14	7 85	DOROTHEA BURCH	132 50	0.50	25.00	52350	B H T:
			scan to pdf, password protect Nissan, Toyota					
			Chrysler, Subaru, Fiat, Hyundai and Mitsubishi					
			2013 tax returns to					
			email to Chase Bank					
08/31/14	08/15/14	7 85	DOROTHEA BURCH	132 50	0.40	20.00	52318	B H T:

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Voynow, Bayard, Whyte and Company, LLP
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5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 NGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

set Naki Parki up on portal, scan and upload tax
 documents and email

132 DOROTHEA BURCH 0.90 45.00

PERSTX Photocopying Documents 0.90 45.00

* * TOTAL FEES 242.20 35,873.00

* * CHARGEABLE EXPENSES * *

07/31/14 07/23/14 1 1 Randall Franzen 83 65.00 51648 B H T:
 donuts

83 Randall Franzen 65.00

Miscellaneous Expense 65.00

02/28/14 01/27/14 10 1 Shawn McCormack 40 6.66 33076 B H T:

40 Shawn McCormack 6.66

MILEAGE 6160 6.66

07/31/14 07/24/14 10 3 DAVID KUMOR 136 6.98 50313 B H T:
 DINNER

136 DAVID KUMOR 6.98

SUPPER MONEY 6167 6.98

02/28/14 01/29/14 10 4 Randall Franzen 83 1,256.00 29337 B H T:
 hotel andrew

83 Randall Franzen 1,256.00

HOTELS AND TRAVEL 6160 1,256.00

* * TOTAL EXPENSES 1,334.64

* * DEBITS & CREDITS * *

10/31/13 10/31/13 99 3 -1,000.00 996404 B H T:
 11/30/13 11/30/13 99 3 -1,000.00 4791 B H T:
 12/31/13 12/31/13 99 3 -1,000.00 4928 B H T:
 01/31/14 01/31/14 99 3 -1,000.00 14752 B H T:
 02/28/14 02/28/14 99 3 -1,000.00 14890 B H T:
 02/28/14 02/28/14 99 3 -7,900.00 25492 B H T:
 03/31/14 03/31/14 99 3 -1,000.00 16263 B H T:
 04/30/14 04/30/14 99 3 -1,000.00 19317 B H T:
 05/31/14 05/31/14 99 3 -1,000.00 19459 B H T:

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 SORT ON CLIENT ID * SELECTED CLIENTS

v.7.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC. / VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * * DEBITS/CREDITS * * *								
06/30/14	06/30/14	99 3				-1,000.00	24204	B H T:
07/31/14	07/31/14	99 3				-1,000.00	38356	B H T:
08/31/14	08/31/14	99 3				-1,000.00	38500	B H T:
09/30/14	09/30/14	99 3				-1,000.00	41275	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,900.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
35,873.00	1,334.64	37,207.64	0.00	37,207.64	-19,900.00	17,307.64

26 Sep 2014 09:28

DWIP SORT ON CLIENT ID

5266 /

PAGE: 65

CONFIDENTIAL

VOYNOW_024593

(1) Today's date	(1) 9.24.14
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR NISSAN
(4) Client # / File #	(4) 5266
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.24.14 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,390.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

DATE BILLED:

TOTAL W.I.P.:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO TRANSFER:

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP /(DOWN):

BILL # : 1040

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

JK 1040

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VOYNOW_024594

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2014

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 23078

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,390.00

CONFIDENTIAL

VOYNOW_024595

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.6.14
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) , 200
through the Month Ending (5b) 1.31.14 , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed

on the December 31 2013 closing of the books

preparation of Federal , State and city

corporate tax returns.

Accountant

Amount Due 7,900.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,750

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL # : 22768

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 7,900.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 7,900.00

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VOYNOW_024596

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 6, 2014

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22768

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2013 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE	<u>\$ 7,900.00</u>
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CONFIDENTIAL

VOYNOW_024597

(1) Today's date	(1)	<u>9.30.13</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR NISSAN</u>
(4) Client # / File #	(4)	<u>5266</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> 200
through the Month Ending	(5b)	<u>9.30.13</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,890.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) **(FINAL)** W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #: 22443

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024598

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22443

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2012 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,890.00

PAID
SEP 10 2013

CONFIDENTIAL

VOYNOW_024599

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					STAR NISSAN INC./ VIVIAN				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-12	1,000	0	0	18,825	NOV-11	2,225	0	0	7,410
DEC-12	1,000	0	0	0	DEC-11	1,000	0	0	0
JAN-13	1,000	0	0	0	JAN-12	1,000	0	0	14,365
FEB-13	1,000	0	0	0	FEB-12	8,250	0	0	0
MAR-13	8,750	0	0	0	MAR-12	1,000	0	0	7,250
APR-13	1,000	0	0	0	APR-12	1,000	0	0	0
MAY-13	1,000	0	0	0	MAY-12	1,000	0	0	0
JUN-13	1,000	0	0	0	JUN-12	5,805	0	0	7,000
JUL-13	1,000	0	0	0	JUL-12	1,000	0	0	0
AUG-13	1,000	0	0	0	AUG-12	1,000	0	0	2,000
SEP-13	1,000	0	0	0	SEP-12	12,020	-1,686	0	0
OCT-13	1,000	0	0	0	OCT-12	1,000	0	0	0
TOTAL	19,750	0	0	18,825	TOTAL	36,300	-1,686	0	38,025
YTD	17,750	0	0	0	PYTD	33,075	-1,686	0	30,615

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	11,750.00	16,750.00	A/R
WIP	-1,000.00	-680.00	-150.00	9,545.00	4,506.00	15,775.00	27,996.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	202.80	-202.80	0.00%	BILLED	12/01/13	1,000.00	PRG
DOLLARS	0.00	31,161.00	-31,161.00	0.00%	PAYMENT	11/19/12	18,825.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
48,746.00	0.00	0.00	-20,750.00	27,996.00	16,750.00	0.00	44,746.00	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 27,996.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024600

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
EMPLOYEE BENEFIT PLANS	0.60	60.00	335.00
BUSINESS TAX ENGAGEMENTS	184.70	28,806.00	29,141.00
INTERIM SERVICES	132.20	19,475.00	48,616.00
PERSONAL TAX RETURN SERVICES	0.60	30.00	48,646.00
SPECIAL PROJECTS-MUST USE MEMO	1.00	100.00	48,746.00
SYSTEM GENERATED FEES	0.00	-20,750.00	27,996.00

** TOTAL 320.10 27,996.00

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-20,750.00	-20,750.00
118 ROBERT KIRKHOPE	36.00	5,560.00	-15,190.00
124 Brett Bausinger	12.30	1,476.00	-13,714.00
130 DAVE LOMBARDO	0.20	20.00	-13,694.00
132 DOROTHEA BURCH	1.60	80.00	-13,614.00
134 MEGAN WAGNER	5.00	500.00	-13,114.00
135 VINCENT BUCOLO	43.50	4,350.00	-8,764.00
136 DAVID KUMOR	62.80	6,280.00	-2,484.00
138 MIKE CORRIGAN	14.00	1,050.00	-1,434.00
40 Shawn McCormack	94.50	17,955.00	16,521.00
48 Kenneth Mann	0.80	200.00	16,721.00
56 Hugh Whyte	1.00	275.00	16,996.00
63 Betteann Norris	0.20	15.00	17,011.00
75 Bob Seibel	17.50	3,325.00	20,336.00
83 Randall Franzen	29.20	7,300.00	27,636.00
92 David Kaplan	1.50	360.00	27,996.00

** TOTAL 320.10 27,996.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	6.40	-200.00	-200.00
11/30/12	106.20	14,910.00	14,710.00
12/31/12	4.70	-125.00	14,585.00
01/31/13	1.10	-820.00	13,765.00
02/28/13	57.90	9,390.00	23,155.00
03/31/13	4.20	-8,150.00	15,005.00
04/30/13	2.00	-560.00	14,445.00
05/31/13	18.50	1,330.00	15,775.00
06/30/13	37.00	4,506.00	20,281.00
07/31/13	72.00	9,545.00	29,826.00
08/31/13	8.30	-150.00	29,676.00
09/30/13	1.80	-680.00	28,996.00
10/31/13	0.00	-1,000.00	27,996.00

** TOTAL 320.10 27,996.00

14 Oct 2013 19:48

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VOYNOW_024601

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/13	07/05/13	2 93	Hugh Whyte	56	275	1.00	275.00	997593	B H T:
		56	Hugh Whyte			1.00	275.00		
		REVIEW	Partner Review			1.00	275.00		
08/31/13	08/02/13	4 99	VINCENT BUCOLO	135	100	0.60	60.00	1791	B H T:
			HELPING MIKE WITH SERVICE LETTER						
		135	VINCENT BUCOLO			0.60	60.00		
		EBPLAN	Report Typing			0.60	60.00		
01/31/13	01/07/13	5 21	DOROTHEA BURCH	132	50	0.20	10.00	973887	B H T:
			fax lifo entry						
		132	DOROTHEA BURCH			0.20	10.00		
03/31/13	02/28/13	5 21	DAVID KUMOR	136	100	0.50	50.00	977846	B H T:
			LIFO ADJUSTMENTS						
03/31/13	02/28/13	5 21	DAVID KUMOR	136	100	0.50	50.00	977840	B H T:
			GOING OVER DIFFERENCE WITH BOBBY AND PEOPLE ARE STAR						
		136	DAVID KUMOR			1.00	100.00		
01/31/13	01/07/13	5 21	Kenneth Mann	48	250	0.30	75.00	982409	B H T:
			LIFO						
01/31/13	01/11/13	5 21	Kenneth Mann	48	250	0.10	25.00	982450	B H T:
			LIFO, fin stmt						
02/28/13	02/18/13	5 21	Kenneth Mann	48	250	0.20	50.00	986289	B H T:
			LIFO						
		48	Kenneth Mann			0.60	150.00		
		BUSTAX	LIFO Computations			1.80	260.00		
10/31/12	10/09/12	5 33	MEGAN WAGNER	134	100	1.00	100.00	960145	B H T:
			sent 2011 tax returns through the portal						
10/31/12	10/16/12	5 33	MEGAN WAGNER	134	100	3.00	300.00	961946	B H T:
			corrected 1099's and met with randy						
		134	MEGAN WAGNER			4.00	400.00		
		BUSTAX	Income Taxes			4.00	400.00		
02/28/13	01/30/13	5 60	VINCENT BUCOLO	135	100	10.50	1,050.00	974634	B H T:
03/31/13	03/07/13	5 60	VINCENT BUCOLO	135	100	0.30	30.00	978743	B H T:
			PROGRSS BILLS ALL STORES						
09/30/13	09/24/13	5 60	VINCENT BUCOLO	135	100	0.30	30.00	8103	B H T:
			searching for docs						
		135	VINCENT BUCOLO			11.10	1,110.00		
		BUSTAX	Income Tax Project & Ex			11.10	1,110.00		

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CONFIDENTIAL

VOYNOW_024602

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/13 05/28/13 5 61 Brett Bausinger 124 120 2.10 252.00 993693 B H T:
 124 Brett Bausinger 2.10 252.00

01/31/13 01/17/13 5 61 DOROTHEA BURCH 132 50 0.10 5.00 973978 B H T:
 mail out sig forms
 02/28/13 02/20/13 5 61 DOROTHEA BURCH 132 50 0.10 5.00 984570 B H T:
 mail 1099's and 1096's
 07/31/13 07/09/13 5 61 DOROTHEA BURCH 132 50 0.40 20.00 115 B H T:
 process
 132 DOROTHEA BURCH 0.60 30.00

03/31/13 02/28/13 5 61 DAVID KUMOR 136 100 0.70 70.00 977849 B H T:
 SETTING UP EXTENSIONS FEB NY NYC
 03/31/13 03/11/13 5 61 DAVID KUMOR 136 100 0.20 20.00 979545 B H T:
 PUTTING IN EXTENSIONS
 07/31/13 07/09/13 5 61 DAVID KUMOR 136 100 0.40 40.00 998957 B H T:
 UPDATING RETURN
 136 DAVID KUMOR 1.30 130.00
 BUSTAX Federal Tax Return Prep 4.00 412.00

06/30/13 05/28/13 5 62 Brett Bausinger 124 120 1.60 192.00 993694 B H T:
 124 Brett Bausinger 1.60 192.00
 BUSTAX State Tax Return Prep 1.60 192.00

06/30/13 05/29/13 5 63 Brett Bausinger 124 120 0.90 108.00 993696 B H T:
 06/30/13 05/29/13 5 63 Brett Bausinger 124 120 0.40 48.00 993695 B H T:
 124 Brett Bausinger 1.30 156.00
 BUSTAX City Tax Return Prep 1.30 156.00

11/30/12 11/13/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968413 B H T:
 TAX PLANNING STAR ENTITIES 2012
 11/30/12 11/14/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968414 B H T:
 TAX PLANNING STAR ENTITIES 2012
 11/30/12 11/15/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968415 B H T:
 TAX PLANNING STAR ENTITIES 2012
 11/30/12 11/16/12 5 68 ROBERT KIRKHOPE 118 150 7.00 1,050.00 968416 B H T:
 TAX PLANNING STAR ENTITIES 2012
 118 ROBERT KIRKHOPE 28.00 4,200.00

11/30/12 11/22/12 5 68 VINCENT BUCOLO 135 100 8.00 800.00 966798 B H T:
 135 VINCENT BUCOLO 8.00 800.00

11/30/12 11/13/12 5 68 DAVID KUMOR 136 100 8.00 800.00 966766 B H T:
 T/P

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5266 /

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VOYNOW_024603

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

		* *	CHARGEABLE FEES	BY CODES/STAFF/		* *			
11/30/12	11/14/12	5 68	DAVID KUMOR	136	100	8.00	800.00	966767	B H T:
			T/P						
11/30/12	11/15/12	5 68	DAVID KUMOR	136	100	8.00	800.00	966768	B H T:
			T/P						
11/30/12	11/16/12	5 68	DAVID KUMOR	136	100	8.00	800.00	966769	B H T:
			T/P						
		136	DAVID KUMOR			32.00	3,200.00		
12/31/12	12/10/12	5 68	Shawn McCormack	40	190	3.50	665.00	970928	B H T:
12/31/12	12/26/12	5 68	Shawn McCormack	40	190	1.00	190.00	970971	B H T:
			Spoke to Vivian on the phone regarding tax planning memo then had a discussion with Bobby regarding Georgia Koufakis Trust						
		40	Shawn McCormack			4.50	855.00		
11/30/12	11/13/12	5 68	Randall Franzen	83	250	8.00	2,000.00	969778	B H T:
			go to NY and do tax planning						
		83	Randall Franzen			8.00	2,000.00		
		BUSTAX Tax Planning				80.50	11,055.00		
05/31/13	05/22/13	5 69	Brett Bausinger	124	120	4.50	540.00	991739	B H T:
06/30/13	05/28/13	5 69	Brett Bausinger	124	120	0.40	48.00	993687	B H T:
		124	Brett Bausinger			4.90	588.00		
12/31/12	12/27/12	5 69	DAVE LOMBARDO	130	100	0.20	20.00	970381	B H T:
			ENGMT LTTRS						
		130	DAVE LOMBARDO			0.20	20.00		
02/28/13	01/29/13	5 69	Shawn McCormack	40	190	10.00	1,900.00	983619	B H T:
02/28/13	01/30/13	5 69	Shawn McCormack	40	190	10.00	1,900.00	983620	B H T:
02/28/13	01/31/13	5 69	Shawn McCormack	40	190	10.00	1,900.00	983621	B H T:
02/28/13	02/01/13	5 69	Shawn McCormack	40	190	7.00	1,330.00	983622	B H T:
04/30/13	04/26/13	5 69	Shawn McCormack	40	190	1.00	190.00	993648	B H T:
			Gathered John K loan information for Randy/Vivian						
		40	Shawn McCormack			38.00	7,220.00		
10/31/12	10/16/12	5 69	Bob Seibel	75	190	1.00	190.00	964170	B H T:
			Bank Questions						
10/31/12	10/16/12	5 69	Bob Seibel	75	190	1.00	190.00	964171	B H T:
			Bank Questions						
02/28/13	02/02/13	5 69	Bob Seibel	75	190	0.50	95.00	974995	B H T:
			Follow from visit.						
03/31/13	02/27/13	5 69	Bob Seibel	75	190	1.00	190.00	980027	B H T:
			Lifo problems.						
03/31/13	03/02/13	5 69	Bob Seibel	75	190	1.00	190.00	980051	B H T:
			extension						
05/31/13	05/22/13	5 69	Bob Seibel	75	190	1.00	190.00	994019	B H T:

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CONFIDENTIAL

VOYNOW_024604

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

		* *	CHARGEABLE FEES	BY CODES/STAFF/		* *			

			Tax return.						
06/30/13	06/07/13	5 69	Bob Seibel	75	190	0.50	95.00	994097	B H T:
			6/15 est						
06/30/13	06/24/13	5 69	Bob Seibel	75	190	1.50	285.00	997497	B H T:
			Tax return.						
06/30/13	06/25/13	5 69	Bob Seibel	75	190	1.00	190.00	997507	B H T:
			Tax return.						
06/30/13	06/26/13	5 69	Bob Seibel	75	190	1.00	190.00	997511	B H T:
			Tax return.						
06/30/13	06/27/13	5 69	Bob Seibel	75	190	1.00	190.00	997515	B H T:
			Tax return.						
06/30/13	06/28/13	5 69	Bob Seibel	75	190	1.00	190.00	997522	B H T:
			Tax return.						
07/31/13	07/02/13	5 69	Bob Seibel	75	190	1.00	190.00	998489	B H T:
			Tax return.						
07/31/13	07/03/13	5 69	Bob Seibel	75	190	1.00	190.00	998496	B H T:
			Tax return.						
07/31/13	07/09/13	5 69	Bob Seibel	75	190	1.00	190.00	197	B H T:
			TAX RETURN						
07/31/13	07/23/13	5 69	Bob Seibel	75	190	0.50	95.00	518	B H T:
			Tax returns						
08/31/13	08/22/13	5 69	Bob Seibel	75	190	0.50	95.00	4542	B H T:
			Workpapers.						
		75	Bob Seibel			15.50	2,945.00		
02/28/13	01/30/13	5 69	Randall Franzen	83	250	8.00	2,000.00	975748	B H T:
			go to NY and work on the year end						
04/30/13	04/09/13	5 69	Randall Franzen	83	250	1.00	250.00	986031	B H T:
			calls from John Jr to go over tax info						
05/31/13	04/29/13	5 69	Randall Franzen	83	250	1.00	250.00	991996	B H T:
			get info for Vivian John JR loan						
05/31/13	05/17/13	5 69	Randall Franzen	83	250	1.00	250.00	992048	B H T:
			go over items with Vivian for year end and also						
			setup interim visit						
07/31/13	07/18/13	5 69	Randall Franzen	83	250	1.20	300.00	1984	B H T:
			go over items for the year end return						
09/30/13	09/13/13	5 69	Randall Franzen	83	250	1.00	250.00	7589	B H T:
			look for info for the boiys returns and what else						
			needs to be done						
		83	Randall Franzen			13.20	3,300.00		
			BUSTAX Year End Tax Work			71.80	14,073.00		
02/28/13	02/02/13	5 90	VINCENT BUCOLO	135	100	0.70	70.00	974645	B H T:
		135	VINCENT BUCOLO			0.70	70.00		
02/28/13	02/20/13	5 90	DAVID KUMOR	136	100	0.90	90.00	978053	B H T:
			RECORDING TRADE AND LIFO NEW TRUCK INVENTORY						
			PROBLEM						
		136	DAVID KUMOR			0.90	90.00		
			BUSTAX Trial Balance Data Inpu			1.60	160.00		

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/13 05/29/13 5 92 David Kaplan 92 240 1.50 360.00 992689 B H T:
 92 David Kaplan 1.50 360.00
 BUSTAX Staff Supervision 1.50 360.00

01/31/13 01/15/13 5 93 Kenneth Mann 48 250 0.20 50.00 982472 B H T:
 eng letter review
 48 Kenneth Mann 0.20 50.00
 BUSTAX Partner Review 0.20 50.00

06/30/13 05/29/13 5 95 Brett Bausinger 124 120 0.70 84.00 993699 B H T:
 06/30/13 05/29/13 5 95 Brett Bausinger 124 120 0.20 24.00 993702 B H T:
 06/30/13 06/24/13 5 95 Brett Bausinger 124 120 1.50 180.00 997478 B H T:
 124 Brett Bausinger 2.40 288.00
 BUSTAX Clear Review Comments 2.40 288.00

07/31/13 07/09/13 5 97 VINCENT BUCOLO 135 100 1.00 100.00 998513 B H T:
 135 VINCENT BUCOLO 1.00 100.00
 BUSTAX Math/Proof Report/Retur 1.00 100.00

06/30/13 06/06/13 5 99 DAVID KUMOR 136 100 0.70 70.00 993813 B H T:
 MAKING ESTIMATES FOR ALL STARS
 07/31/13 07/26/13 5 99 DAVID KUMOR 136 100 0.20 20.00 1092 B H T:
 SETTING UP FOR E FILE
 08/31/13 08/02/13 5 99 DAVID KUMOR 136 100 0.70 70.00 1819 B H T:
 HELPING MIKE WITH SCANNING TAX RETURN
 09/30/13 09/04/13 5 99 DAVID KUMOR 136 100 0.30 30.00 6201 B H T:
 ESTIMATED PAYMENTS
 136 DAVID KUMOR 1.90 190.00
 BUSTAX Report Typing 1.90 190.00

07/31/13 07/24/13 6 1 ROBERT KIRKHOPE 118 170 8.00 1,360.00 2615 B H T:
 interim visit
 118 ROBERT KIRKHOPE 8.00 1,360.00

11/30/12 11/07/12 6 1 Bob Seibel 75 190 2.00 380.00 967134 B H T:
 Prepair for visit.
 75 Bob Seibel 2.00 380.00
 INTSER Interim Visit Planning 10.00 1,740.00

06/30/13 05/29/13 6 13 Shawn McCormack 40 190 8.00 1,520.00 993717 B H T:
 07/31/13 07/24/13 6 13 Shawn McCormack 40 190 7.00 1,330.00 2109 B H T:

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VOYNOW_024606

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/13 07/25/13 6 13 Shawn McCormack 40 190 7.00 1,330.00 2110 B H T:
 40 Shawn McCormack 22.00 4,180.00

07/31/13 07/25/13 6 13 Randall Franzen 83 250 8.00 2,000.00 1992 B H T:
 go to NY and do an interim visit meet with Mike
 John Steve and SR
 83 Randall Franzen 8.00 2,000.00
 INTSER Rev. Ledger & Schedules 30.00 6,180.00

06/30/13 05/29/13 6 20 VINCENT BUCOLO 135 100 11.00 1,100.00 992869 B H T:
 135 VINCENT BUCOLO 11.00 1,100.00

07/31/13 07/24/13 6 20 DAVID KUMOR 136 100 8.20 820.00 1084 B H T:
 SERVICE
 07/31/13 07/25/13 6 20 DAVID KUMOR 136 100 10.50 1,050.00 1085 B H T:
 SERVICE!!
 136 DAVID KUMOR 18.70 1,870.00

07/31/13 07/24/13 6 20 MIKE CORRIGAN 138 75 7.00 525.00 429 B H T:
 Business Trip to Queens, NY vsiting clients of
 Hyundai, Toyota, Nissan, Subaru checking
 Inventory Services and open
 RO's, and closing out the Register then reporting
 our services.
 08/31/13 08/05/13 6 20 MIKE CORRIGAN 138 75 1.00 75.00 4238 B H T:
 STAR Toyota and Nissan Service/Parts Report
 leeter editing the mistakes Dave wrote down and
 evaluating the letter.
 138 MIKE CORRIGAN 8.00 600.00
 INTSER Service Dept Analysis 37.70 3,570.00

07/31/13 07/26/13 6 39 MIKE CORRIGAN 138 75 2.00 150.00 433 B H T:
 Made a excel document for STAR Autodealerships
 with the Inventory total and open/close date.
 138 MIKE CORRIGAN 2.00 150.00
 INTSER Other Services USE MEMO 2.00 150.00

05/31/13 05/20/13 6 60 VINCENT BUCOLO 135 100 10.00 1,000.00 992066 B H T:
 135 VINCENT BUCOLO 10.00 1,000.00
 INTSER Income Tax Project & Ex 10.00 1,000.00

11/30/12 11/13/12 6 68 Shawn McCormack 40 190 7.00 1,330.00 966771 B H T:
 11/30/12 11/14/12 6 68 Shawn McCormack 40 190 7.00 1,330.00 966772 B H T:
 11/30/12 11/15/12 6 68 Shawn McCormack 40 190 7.00 1,330.00 966773 B H T:

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

		* *	CHARGEABLE FEES	BY CODES/STAFF/		* *			
11/30/12	11/16/12	6 68	Shawn McCormack	40	190	7.00	1,330.00	966774	B H T:
		40	Shawn McCormack			28.00	5,320.00		
		INTSER	Tax Planning			28.00	5,320.00		
11/30/12	11/13/12	6 84	DOROTHEA BURCH	132	50	0.20	10.00	967160	B H T:
			fax bills to Star/per Randy						
		132	DOROTHEA BURCH			0.20	10.00		
06/30/13	05/30/13	6 84	Shawn McCormack	40	190	2.00	380.00	993719	B H T:
		40	Shawn McCormack			2.00	380.00		
01/31/13	01/08/13	6 84	Betteann Norris	63	75	0.20	15.00	971419	B H T:
			eng letter 2012						
		63	Betteann Norris			0.20	15.00		
		INTSER	Letters to Client, Prep			2.40	405.00		
07/31/13	07/23/13	6 91	VINCENT BUCOLO	135	100	0.50	50.00	399	B H T:
			going over what to do at service and explaining						
			interims to mike						
		135	VINCENT BUCOLO			0.50	50.00		
		INTSER	Staff Training			0.50	50.00		
08/31/13	07/30/13	6 99	VINCENT BUCOLO	135	100	0.60	60.00	1780	B H T:
			letter						
		135	VINCENT BUCOLO			0.60	60.00		
07/31/13	07/26/13	6 99	DAVID KUMOR	136	100	2.10	210.00	1086	B H T:
			TPYING UP SERVICE LETTER						
08/31/13	07/29/13	6 99	DAVID KUMOR	136	100	1.70	170.00	1796	B H T:
			MORE LETTER STUFF!						
08/31/13	08/01/13	6 99	DAVID KUMOR	136	100	0.30	30.00	1812	B H T:
			GOING OVER SERVICE LETTER WITH MIKE						
08/31/13	08/02/13	6 99	DAVID KUMOR	136	100	2.60	260.00	1814	B H T:
			REVIEWING MIKES LETTER						
			ADDING IN PENDING AMOUNTS						
08/31/13	08/06/13	6 99	DAVID KUMOR	136	100	0.30	30.00	3261	B H T:
			GOING OVER MIKE CHANGES						
		136	DAVID KUMOR			7.00	700.00		
07/31/13	07/26/13	6 99	MIKE CORRIGAN	138	75	4.00	300.00	431	B H T:
			Typed up a service report on the services David						
			and I did in Queens, NY for STAR. Included in the						
			document was Parts						
			and Services and Register for Chrysler, Hyundai,						
			Dodge, Toyota, Subaru.						

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

138 MIKE CORRIGAN 4.00 300.00
 INTSER Report Typing 11.60 1,060.00
 10/31/12 10/09/12 7 61 DOROTHEA BURCH 132 50 0.40 20.00 964443 B H T:
 upload (7) tax returns to Portal for Vivian and
 email, call with directions for the portal and
 login info
 132 DOROTHEA BURCH 0.40 20.00
 PERSTX Federal Tax Return Prep 0.40 20.00
 09/30/13 09/05/13 7 85 DOROTHEA BURCH 132 50 0.20 10.00 7211 B H T:
 scan, email and password nyc est tax
 132 DOROTHEA BURCH 0.20 10.00
 PERSTX Photocopying Documents 0.20 10.00
 05/31/13 05/02/13 8 32 MEGAN WAGNER 134 100 1.00 100.00 990105 B H T:
 census
 134 MEGAN WAGNER 1.00 100.00
 Other Special Projects(detail) 1.00 100.00
 * * TOTAL FEES 320.10 48,746.00

* * DEBITS & CREDITS * *

10/31/12 10/31/12 99 3 -1,000.00 953764 B H T:
 11/30/12 11/30/12 99 3 -1,000.00 957202 B H T:
 12/31/12 12/31/12 99 3 -1,000.00 962624 B H T:
 01/31/13 01/31/13 99 3 -1,000.00 971699 B H T:
 02/28/13 02/28/13 99 3 -1,000.00 971830 B H T:
 03/31/13 03/31/13 99 3 -7,750.00 978574 B H T:
 03/31/13 03/31/13 99 3 -1,000.00 975205 B H T:
 04/30/13 04/30/13 99 3 -1,000.00 975342 B H T:
 05/31/13 05/31/13 99 3 -1,000.00 975474 B H T:
 06/30/13 06/30/13 99 3 -1,000.00 987666 B H T:
 07/31/13 07/31/13 99 3 -1,000.00 987799 B H T:
 08/31/13 08/31/13 99 3 -1,000.00 992328 B H T:
 09/30/13 09/30/13 99 3 -1,000.00 996267 B H T:
 10/31/13 10/31/13 99 3 -1,000.00 996404 B H T:
 * * TOTAL PROGRESS BILLS AND OTHER CREDITS -20,750.00

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VOYNOW_024609

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./ VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
48,746.00	0.00	48,746.00	0.00	48,746.00	-20,750.00	27,996.00

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VOYNOW_024610

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR TOYOTA</u>
(4) Client # / File #	(4) <u>5267</u>
(5) This billing is for work done from Month Ending	(5a) _____, 200
through the Month Ending	(5b) <u>9.30.13</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2012
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,890.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE # _____

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL #: 22440

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

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VOYNOW_024611

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 22440

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2012 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,890.00

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					VIVIAN 718-279-1800				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-12	1,000	0	0	6,810	NOV-11	1,000	0	0	12,750
DEC-12	1,000	0	0	1,000	DEC-11	1,000	0	0	1,000
JAN-13	1,000	0	0	1,000	JAN-12	1,000	0	0	1,000
FEB-13	1,000	0	0	1,000	FEB-12	8,250	0	0	1,000
MAR-13	8,750	0	0	8,750	MAR-12	1,000	0	0	8,250
APR-13	1,000	0	0	1,000	APR-12	1,000	0	0	1,000
MAY-13	1,000	0	0	1,000	MAY-12	1,000	0	0	1,000
JUN-13	1,000	0	0	1,000	JUN-12	10,765	0	0	1,000
JUL-13	1,000	0	0	1,000	JUL-12	1,000	0	0	1,000
AUG-13	1,000	0	0	1,000	AUG-12	1,000	0	0	10,765
SEP-13	1,000	0	0	1,000	SEP-12	10,275	3,668	0	1,000
OCT-13	1,000	0	0	1,000	OCT-12	1,000	0	0	1,000
TOTAL	19,750	0	0	25,560	TOTAL	38,290	3,668	0	40,765
YTD	17,750	0	0	17,750	PYTD	36,290	3,668	0	27,015

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	3,465.00	3,465.00	A/R
WIP	-375.00	790.00	470.00	5,075.00	3,863.00	9,513.00	19,336.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	173.10	-173.10	0.00%	BILLED	12/01/13	1,000.00	PRG
DOLLARS	0.00	30,866.00	-30,866.00	0.00%	PAYMENT	10/10/13	1,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEE	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
40,086.00	0.00	0.00	-20,750.00	19,336.00	3,465.00	0.00	22,801.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 19,336.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

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VOYNOW_024613

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	148.80	27,361.00	27,636.00
INTERIM SERVICES	53.40	7,675.00	35,311.00
SPECIAL PROJECTS-MUST USE MEMO	19.10	4,775.00	40,086.00
SYSTEM GENERATED FEES	0.00	-20,750.00	19,336.00

** TOTAL 222.30 19,336.00

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-20,750.00	-20,750.00
118 ROBERT KIRKHOPE	8.00	1,360.00	-19,390.00
124 Brett Bausinger	24.40	2,672.00	-16,718.00
132 DOROTHEA BURCH	1.20	60.00	-16,658.00
134 MEGAN WAGNER	0.80	80.00	-16,578.00
135 VINCENT BUCOLO	10.50	1,050.00	-15,528.00
136 DAVID KUMOR	14.30	1,430.00	-14,098.00
138 MIKE CORRIGAN	17.00	1,275.00	-12,823.00
48 Kenneth Mann	0.70	175.00	-12,648.00
56 Hugh Whyte	1.00	275.00	-12,373.00
75 Bob Seibel	73.00	13,870.00	1,497.00
83 Randall Franzen	70.30	17,575.00	19,072.00
92 David Kaplan	1.10	264.00	19,336.00

** TOTAL 222.30 19,336.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/12	4.90	145.00	145.00
11/30/12	38.00	5,680.00	5,825.00
12/31/12	6.30	395.00	6,220.00
01/31/13	4.50	-35.00	6,185.00
02/28/13	46.60	7,450.00	13,635.00
03/31/13	11.60	-6,555.00	7,080.00
04/30/13	8.90	1,225.00	8,305.00
05/31/13	17.90	1,208.00	9,513.00
06/30/13	26.10	3,863.00	13,376.00
07/31/13	33.70	5,075.00	18,451.00
08/31/13	13.00	470.00	18,921.00
09/30/13	8.30	790.00	19,711.00
10/31/13	2.50	-375.00	19,336.00

** TOTAL 222.30 19,336.00

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

02/28/13	01/30/13	2 93	Hugh Whyte	56	275	0.50	137.50	974678	B H T:
			Randy						
02/28/13	02/14/13	2 93	Hugh Whyte	56	275	0.50	137.50	976438	B H T:
		56	Hugh Whyte			1.00	275.00		
			REVIEW Partner Review			1.00	275.00		
01/31/13	01/07/13	5 21	DOROTHEA BURCH	132	50	0.20	10.00	973886	B H T:
			fax lifo entry						
		132	DOROTHEA BURCH			0.20	10.00		
03/31/13	03/01/13	5 21	DAVID KUMOR	136	100	2.30	230.00	977853	B H T:
			WRONG INVENTORY AMOUNT SENT IN FOR LIFO						
			RECALCULATING INVENTORY AMOUNT TO BE SENT IN						
		136	DAVID KUMOR			2.30	230.00		
01/31/13	01/07/13	5 21	Kenneth Mann	48	250	0.30	75.00	982410	B H T:
			LIFO						
02/28/13	02/16/13	5 21	Kenneth Mann	48	250	0.20	50.00	986282	B H T:
			LIFO						
03/31/13	03/02/13	5 21	Kenneth Mann	48	250	0.20	50.00	986351	B H T:
			LIFO						
		48	Kenneth Mann			0.70	175.00		
			BUSTAX LIFO Computations			3.20	415.00		
02/28/13	02/01/13	5 60	VINCENT BUCOLO	135	100	9.00	900.00	974636	B H T:
		135	VINCENT BUCOLO			9.00	900.00		
			BUSTAX Income Tax Project & Ex			9.00	900.00		
06/30/13	05/29/13	5 61	Brett Bausinger	124	120	2.10	252.00	993697	B H T:
		124	Brett Bausinger			2.10	252.00		
07/31/13	07/09/13	5 61	DOROTHEA BURCH	132	50	0.40	20.00	107	B H T:
			process						
07/31/13	07/23/13	5 61	DOROTHEA BURCH	132	50	0.20	10.00	1713	B H T:
			type 1099's and 1096						
		132	DOROTHEA BURCH			0.60	30.00		
03/31/13	03/02/13	5 61	DAVID KUMOR	136	100	0.90	90.00	977860	B H T:
			SETTING UP EXTENSION FEB NY NYC						
03/31/13	03/11/13	5 61	DAVID KUMOR	136	100	0.10	10.00	979542	B H T:
			PUTTING IN EXTENSIONS						
		136	DAVID KUMOR			1.00	100.00		
			BUSTAX Federal Tax Return Prep			3.70	382.00		

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Voynow, Bayard, Whyte and Company, LLP
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 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/13	05/29/13	5 62	Brett Bausinger	124	120	0.70	84.00	993698	B H T:
			124 Brett Bausinger			0.70	84.00		
			BUSTAX State Tax Return Prep			0.70	84.00		
06/30/13	05/29/13	5 63	Brett Bausinger	124	120	0.90	108.00	993703	B H T:
			124 Brett Bausinger			0.90	108.00		
			BUSTAX City Tax Return Prep			0.90	108.00		
11/30/12	11/12/12	5 66	Randall Franzen	83	250	1.00	250.00	969784	B H T:
			get ready for the year end						
			83 Randall Franzen			1.00	250.00		
			BUSTAX Tax Notice Response			1.00	250.00		
06/30/13	06/27/13	5 67	Randall Franzen	83	250	2.00	500.00	996697	B H T:
			all NYS and look up the sales tax info on the exempt organization						
			83 Randall Franzen			2.00	500.00		
			BUSTAX Tax Research/Investigat			2.00	500.00		
11/30/12	11/15/12	5 68	Brett Bausinger	124	100	4.50	450.00	966754	B H T:
11/30/12	11/16/12	5 68	Brett Bausinger	124	100	7.50	750.00	966752	B H T:
12/31/12	11/27/12	5 68	Brett Bausinger	124	100	0.80	80.00	968432	B H T:
			putting together tax planning folder						
			124 Brett Bausinger			12.80	1,280.00		
11/30/12	11/13/12	5 68	Bob Seibel	75	190	8.00	1,520.00	967201	B H T:
			Tax planning visit.						
11/30/12	11/16/12	5 68	Bob Seibel	75	190	8.00	1,520.00	967205	B H T:
			Tax planning visit.						
11/30/12	11/19/12	5 68	Bob Seibel	75	190	1.00	190.00	967244	B H T:
			follow up from visit.						
12/31/12	12/26/12	5 68	Bob Seibel	75	190	1.00	190.00	970058	B H T:
			? from vivian about trust.						
			75 Bob Seibel			18.00	3,420.00		
11/30/12	11/16/12	5 68	Randall Franzen	83	250	8.00	2,000.00	969781	B H T:
			do tax planning at dealership						
			83 Randall Franzen			8.00	2,000.00		
			BUSTAX Tax Planning			38.80	6,700.00		
05/31/13	05/22/13	5 69	Brett Bausinger	124	120	2.50	300.00	991740	B H T:
05/31/13	05/23/13	5 69	Brett Bausinger	124	120	1.00	120.00	991745	B H T:

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Voynow, Bayard, Whyte and Company, LLP
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 SORT ON CLIENT ID * SELECTED CLIENTS

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/13	05/23/13	5 69	Brett Bausinger	124 120	2.40	288.00	991741	B H T:
06/30/13	05/28/13	5 69	Brett Bausinger	124 120	0.40	48.00	993688	B H T:
124 Brett Bausinger					6.30	756.00		
01/31/13	01/08/13	5 69	Bob Seibel	75 190	1.00	190.00	972448	B H T:
			Star entities NY LLC forms & engagement forms.					
01/31/13	01/26/13	5 69	Bob Seibel	75 190	1.00	190.00	974982	B H T:
			Prepair for visit.					
02/28/13	01/30/13	5 69	Bob Seibel	75 190	9.50	1,805.00	974985	B H T:
			Year end visit.					
02/28/13	01/31/13	5 69	Bob Seibel	75 190	9.50	1,805.00	974986	B H T:
			Year end visit.					
02/28/13	02/01/13	5 69	Bob Seibel	75 190	7.00	1,330.00	974987	B H T:
			Year end visit.					
02/28/13	02/02/13	5 69	Bob Seibel	75 190	0.50	95.00	974996	B H T:
			Follow from visit.					
03/31/13	02/27/13	5 69	Bob Seibel	75 190	1.00	190.00	980028	B H T:
			Lifo problems.					
03/31/13	03/01/13	5 69	Bob Seibel	75 190	0.50	95.00	980049	B H T:
			Lifo					
03/31/13	03/02/13	5 69	Bob Seibel	75 190	1.00	190.00	980052	B H T:
			extension					
03/31/13	03/11/13	5 69	Bob Seibel	75 190	0.50	95.00	980263	B H T:
			Call Debbie for signature form & Bank info.					
03/31/13	03/25/13	5 69	Bob Seibel	75 190	0.50	95.00	984058	B H T:
06/30/13	06/06/13	5 69	Bob Seibel	75 190	0.50	95.00	994087	B H T:
			6/15 est					
06/30/13	06/24/13	5 69	Bob Seibel	75 190	1.50	285.00	997496	B H T:
			Tax return.					
06/30/13	06/25/13	5 69	Bob Seibel	75 190	1.00	190.00	997506	B H T:
			Tax return.					
06/30/13	06/27/13	5 69	Bob Seibel	75 190	1.00	190.00	997514	B H T:
			Tax return.					
06/30/13	06/28/13	5 69	Bob Seibel	75 190	0.50	95.00	997523	B H T:
			Tax return.					
07/31/13	07/02/13	5 69	Bob Seibel	75 190	1.00	190.00	998490	B H T:
			Tax return.					
07/31/13	07/03/13	5 69	Bob Seibel	75 190	1.00	190.00	998477	B H T:
			Tax return.					
07/31/13	07/08/13	5 69	Bob Seibel	75 190	2.00	380.00	184	B H T:
			Tax return.					
07/31/13	07/23/13	5 69	Bob Seibel	75 190	1.00	190.00	515	B H T:
			Corrected 1099 for Sr. & Trust.					
07/31/13	07/26/13	5 69	Bob Seibel	75 190	1.00	190.00	523	B H T:
08/31/13	08/22/13	5 69	Bob Seibel	75 190	0.50	95.00	4548	B H T:
			Work papers.					
09/30/13	09/05/13	5 69	Bob Seibel	75 190	1.00	190.00	9058	B H T:
			estimates					
09/30/13	09/18/13	5 69	Bob Seibel	75 190	1.00	190.00	9137	B H T:
			Bank questions.					
09/30/13	09/24/13	5 69	Bob Seibel	75 190	2.00	380.00	9192	B H T:
			bank questions.					
75 Bob Seibel					47.00	8,930.00		

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Voynow, Bayard, Whyte and Company, LLP
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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

01/31/13	01/03/13	5 69	Randall Franzen	83	250	1.00	250.00	975649	B H T:	calls to Vivian to go over year end and what we needed to do
02/28/13	01/29/13	5 69	Randall Franzen	83	250	7.00	1,750.00	975747	B H T:	go to NY and work on the year end
02/28/13	02/01/13	5 69	Randall Franzen	83	250	1.00	250.00	975754	B H T:	go to NY and work on the year end
03/31/13	03/02/13	5 69	Randall Franzen	83	250	1.00	250.00	980608	B H T:	review real estate and UCB tax
03/31/13	03/07/13	5 69	Randall Franzen	83	250	0.80	200.00	980636	B H T:	Go over Vivian email about rents for the new trust and with Sr
03/31/13	03/11/13	5 69	Randall Franzen	83	250	1.00	250.00	983769	B H T:	call to Vivian to go over rents and what we need to check and what is going on at the dealership and her situation
03/31/13	03/20/13	5 69	Randall Franzen	83	250	0.80	200.00	984002	B H T:	call Debbie to gather info and go over numbers and see who is pulling together the info
03/31/13	03/26/13	5 69	Randall Franzen	83	250	1.00	250.00	984124	B H T:	go over info for tax planning
04/30/13	04/01/13	5 69	Randall Franzen	83	250	2.50	625.00	985863	B H T:	go over extension and get ready to send out
04/30/13	04/10/13	5 69	Randall Franzen	83	250	1.00	250.00	986038	B H T:	get info for extension and what needs to be filed
04/30/13	04/11/13	5 69	Randall Franzen	83	250	1.00	250.00	986043	B H T:	go over extension for Sr JR and buniness
04/30/13	04/12/13	5 69	Randall Franzen	83	250	0.80	200.00	986012	B H T:	go over extension numbers and calls from vivian and Sr
04/30/13	04/15/13	5 69	Randall Franzen	83	250	1.00	250.00	990028	B H T:	go over extesnion numbers with Vivian and what to do
04/30/13	04/16/13	5 69	Randall Franzen	83	250	1.20	300.00	990039	B H T:	put files up calls from Vivian and to ogo over audit items and Mike situation with the bank deal
04/30/13	04/26/13	5 69	Randall Franzen	83	250	0.80	200.00	991966	B H T:	calls from Vivian to go over onwers receivables
05/31/13	05/03/13	5 69	Randall Franzen	83	250	2.00	500.00	992008	B H T:	go over year tax info for the ebttities to see what work is left and what we need to finish and gather
06/30/13	06/14/13	5 69	Randall Franzen	83	250	1.00	250.00	995750	B H T:	go over estimated tax payemtns
06/30/13	06/24/13	5 69	Randall Franzen	83	250	0.80	200.00	996706	B H T:	calls form Mike to go over inter comapny accounts and how to get things paid off
06/30/13	06/28/13	5 69	Randall Franzen	83	250	1.00	250.00	996704	B H T:	go over year end info to get return done
07/31/13	07/18/13	5 69	Randall Franzen	83	250	1.00	250.00	1985	B H T:	go over items for the year end return
10/31/13	10/01/13	5 69	Randall Franzen	83	250	2.50	625.00	8780	B H T:	various calls to brokeage compnay to get info to finsih up tax retuns

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Voynow, Bayard, Whyte and Company, LLP
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 SORT ON CLIENT ID * SELECTED CLIENTS

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

83	Randall Franzen				30.20		7,550.00		
	BUSTAX Year End Tax Work				83.50		17,236.00		
02/28/13	02/02/13	5 90	VINCENT BUCOLO	135 100	1.50		150.00	974644	B H T:
			135 VINCENT BUCOLO		1.50		150.00		
02/28/13	02/20/13	5 90	DAVID KUMOR	136 100	0.40		40.00	978055	B H T:
			RECORDING TRADE DISCOUNTS AND LIFO						
			136 DAVID KUMOR		0.40		40.00		
			BUSTAX Trial Balance Data Inpu		1.90		190.00		
06/30/13	05/29/13	5 92	David Kaplan	92 240	1.10		264.00	992692	B H T:
			92 David Kaplan		1.10		264.00		
			BUSTAX Staff Supervision		1.10		264.00		
06/30/13	05/29/13	5 95	Brett Bausinger	124 120	0.30		36.00	993704	B H T:
06/30/13	06/24/13	5 95	Brett Bausinger	124 120	1.30		156.00	997473	B H T:
			124 Brett Bausinger		1.60		192.00		
			BUSTAX Clear Review Comments		1.60		192.00		
07/31/13	07/08/13	5 97	MEGAN WAGNER	134 100	0.80		80.00	998935	B H T:
			134 MEGAN WAGNER		0.80		80.00		
			BUSTAX Math/Proof Report/Retur		0.80		80.00		
07/31/13	07/26/13	5 99	DAVID KUMOR	136 100	0.30		30.00	1091	B H T:
			SETTING UP FOR E FILE						
			CHANGING ADDRESS						
09/30/13	09/04/13	5 99	DAVID KUMOR	136 100	0.30		30.00	6199	B H T:
			ESTIMATED PAYMENTS						
			136 DAVID KUMOR		0.60		60.00		
			BUSTAX Report Typing		0.60		60.00		
06/30/13	05/29/13	6 1	ROBERT KIRKHOPE	118 170	8.00		1,360.00	992599	B H T:
			interim visit - metro, mitsu, fiat						
			118 ROBERT KIRKHOPE		8.00		1,360.00		
07/31/13	07/23/13	6 1	Bob Seibel	75 190	1.00		190.00	516	B H T:
			Prepair for visit.						
			75 Bob Seibel		1.00		190.00		
			INTSER Interim Visit Planning		9.00		1,550.00		

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Voynow, Bayard, Whyte and Company, LLP
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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

07/31/13 07/25/13 6 13 Bob Seibel 75 190 7.00 1,330.00 520 B H T:
 Interim visit.

75 Bob Seibel 7.00 1,330.00

06/30/13 05/29/13 6 13 Randall Franzen 83 250 2.00 500.00 995690 B H T:
 go to NY and do interim visit

07/31/13 07/24/13 6 13 Randall Franzen 83 250 8.00 2,000.00 1991 B H T:
 go to NY and do an interim visit

83 Randall Franzen 10.00 2,500.00

INTSER Rev. Ledger & Schedules 17.00 3,830.00

05/31/13 05/20/13 6 20 DAVID KUMOR 136 100 10.00 1,000.00 991763 B H T:
 STAR SERVICE AND PARTS

136 DAVID KUMOR 10.00 1,000.00

07/31/13 07/25/13 6 20 MIKE CORRIGAN 138 75 7.00 525.00 430 B H T:
 Business Trip to Queens, NY visiting clients of
 Hyundai, Toyota, Nissan, Subaru checking
 Inventory Services and open
 RO's, and closing out the register then Reporting
 our services

08/31/13 07/31/13 6 20 MIKE CORRIGAN 138 75 1.50 112.50 1827 B H T:
 Finished the Service and Parts Report for STAR
 Nissan, Toyota, Chrysler, Hyundai, ans Subaru.

08/31/13 08/01/13 6 20 MIKE CORRIGAN 138 75 1.00 75.00 1830 B H T:
 Needed an Pending Inventory total from Nissan and
 Toyota from each grouped customer to add to the
 service and parts
 report.

08/31/13 08/01/13 6 20 MIKE CORRIGAN 138 75 2.00 150.00 1828 B H T:
 Made the last minute corrections to the STAR
 service and parts report, and then dropped it off
 to Dave Kumor.

08/31/13 08/02/13 6 20 MIKE CORRIGAN 138 75 1.50 112.50 1831 B H T:
 STAR TOYOYA/NISSAN editing service/parts report
 from the corrections Dave gave me.

138 MIKE CORRIGAN 13.00 975.00

INTSER Service Dept Analysis 23.00 1,975.00

08/31/13 08/02/13 6 39 MIKE CORRIGAN 138 75 2.00 150.00 1834 B H T:
 Scanned STAR, Koufakis Realty, STAR Auto Body,
 etc. from years 2010, 2011, and 2012 to DOT for
 the client Michael
 Koufakis.

08/31/13 08/05/13 6 39 MIKE CORRIGAN 138 75 1.00 75.00 4237 B H T:
 Finished Scanning Tax Reports for Michael
 Koufackis.

08/31/13 08/08/13 6 39 MIKE CORRIGAN 138 75 1.00 75.00 4234 B H T:

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Voynow, Bayard, Whyte and Company, LLP
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v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

***** CHARGEABLE FEES BY CODES/STAFF/ *****

Finished scanning the Tax Returns to Dot then
 sent them to the necessary individuals by PDF
 file.

138	MIKE CORRIGAN	4.00	300.00		
	INTSER Other Services USE MEMO	4.00	300.00		
10/31/12	10/16/12 6 84 DOROTHEA BURCH 132 50	0.40	20.00	965585	B H T:
	print out letters and mail				
	132 DOROTHEA BURCH	0.40	20.00		
	INTSER Letters to Client, Prep	0.40	20.00		
10/31/12	10/10/12 8 32 Randall Franzen 83 250	1.00	250.00	961132	B H T:
	go over the Chase bank companies				
10/31/12	10/16/12 8 32 Randall Franzen 83 250	1.50	375.00	964632	B H T:
	get letter out to Sigman flor the bank Chase for Star				
10/31/12	10/17/12 8 32 Randall Franzen 83 250	2.00	500.00	964618	B H T:
	billing				
12/31/12	12/11/12 8 32 Randall Franzen 83 250	2.00	500.00	969838	B H T:
	talk with mike trust real estate				
12/31/12	12/21/12 8 32 Randall Franzen 83 250	1.50	375.00	970606	B H T:
	calls from Mike to go over the new trust and which way to go with Sr estate and rent rpoerty				
12/31/12	12/28/12 8 32 Randall Franzen 83 250	1.00	250.00	970623	B H T:
	calls from Mike to go over year end tax items banks new checking accounts				
01/31/13	01/16/13 8 32 Randall Franzen 83 250	1.00	250.00	975684	B H T:
	call from Slyvania at ML to go over SR stock transaction				
04/30/13	04/05/13 8 32 Randall Franzen 83 250	0.60	150.00	985885	B H T:
	go over loans on business and rent to trust and how to handle and HSA and HRA accounts				
07/31/13	07/16/13 8 32 Randall Franzen 83 250	1.00	250.00	1972	B H T:
	calls frm Mike to go over intercompany amounts and sch				
07/31/13	07/23/13 8 32 Randall Franzen 83 250	1.00	250.00	1990	B H T:
	call aranigo for Mike to see about the deal and look over 1099 for rent from busniesses				
08/31/13	08/02/13 8 32 Randall Franzen 83 250	1.50	375.00	5004	B H T:
	calls from Mike to go over returns needed and Jr house and capital loss amounts				
08/31/13	08/12/13 8 32 Randall Franzen 83 250	1.00	250.00	5043	B H T:
	call from Vivian adn Mike to go over the intercompany and the deal				
09/30/13	09/24/13 8 32 Randall Franzen 83 250	4.00	1,000.00	9210	B H T:
	answer the Bank questionns				
	83 Randall Franzen	19.10	4,775.00		
	Other Special Projects(detail)	19.10	4,775.00		

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2013
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR TOYOTA/ VIVIAN 718-279-1800
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

* * TOTAL FEES 222.30 40,086.00

* * DEBITS & CREDITS * *

10/31/12	10/31/12	99	3	-1,000.00	953766	B	H	T:
11/30/12	11/30/12	99	3	-1,000.00	957204	B	H	T:
12/31/12	12/31/12	99	3	-1,000.00	962627	B	H	T:
01/31/13	01/31/13	99	3	-1,000.00	971701	B	H	T:
02/28/13	02/28/13	99	3	-1,000.00	971832	B	H	T:
03/31/13	03/31/13	99	3	-1,000.00	975207	B	H	T:
03/31/13	03/31/13	99	3	-7,750.00	978577	B	H	T:
04/30/13	04/30/13	99	3	-1,000.00	975344	B	H	T:
05/31/13	05/31/13	99	3	-1,000.00	975476	B	H	T:
06/30/13	06/30/13	99	3	-1,000.00	987668	B	H	T:
07/31/13	07/31/13	99	3	-1,000.00	987801	B	H	T:
08/31/13	08/31/13	99	3	-1,000.00	992330	B	H	T:
09/30/13	09/30/13	99	3	-1,000.00	996269	B	H	T:
10/31/13	10/31/13	99	3	-1,000.00	996406	B	H	T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -20,750.00

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
40,086.00	0.00	40,086.00	0.00	40,086.00	-20,750.00	19,336.00

14 Oct 2013 19:48

DWIP SORT ON CLIENT ID

5267 /

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VOYNOW_024622

(1) Today's date	(1) <u>9.30.13</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> , 200
through the Month Ending	(5b) <u>9.30.13</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,310.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL #: 22442

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

J.K. 1040

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VOYNOW_024623

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VOYNOW_024624

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2013

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22442

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,310.00

PAID

CONFIDENTIAL

VOYNOW_024625

(1) Today's date	(1) 9.30.13
(2) Name of individual requesting this billing	(2) RPS
(3) Client Name	(3) STAR NISSAN
(4) Client # / File #	(4) 5266
(5) This billing is for work done from Month Ending	(5a) 200
through the Month Ending	(5b) 9.30.13 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,540.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 22441

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

Estate / Gift

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VOYNOW_024626

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

October 1, 2013

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22441

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 4,540.00

POSTED

CONFIDENTIAL

VOYNOW_024627

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevese, PA 19053

215-355-8000

October 1, 2013

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22441

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

⁴
\$ 7,540.00

CONFIDENTIAL

VOYNOW_024628

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 3.7.13
 (2) Name of individual requesting this billing (2) RANDY
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) 200
 through the Month Ending (5b) 12.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
 Progress billing for work completed
 on the December 31 2012 closing of the books
 preparation of Federal, State and city
 corporate tax returns.

Accountant

Amount Due 7,750.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,250

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
 CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL # 2046

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 7,750.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 7,750.00

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VOYNOW_024629

CONFIDENTIAL

VOYNOW_024630

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevoze, PA 19053

215-355-8000

March 9, 2013

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 22066

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2012 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,750.00

CONFIDENTIAL

VOYNOW_024631

(1) Today's date	(1) <u>9.30.12</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>9.30.12</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2011
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,465.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # : 2019

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

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VOYNOW_024632

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21719

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS AND
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,465.00

POSTED

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VOYNOW_024633

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-11	1,000	0	0	0	OCT-10	1,000	0	0	0
NOV-11	2,225	0	0	7,410	NOV-10	1,000	0	0	0
DEC-11	1,000	0	0	0	DEC-10	1,000	9,000	0	0
JAN-12	1,000	0	0	14,365	JAN-11	1,000	0	0	23,025
FEB-12	8,250	0	0	0	FEB-11	8,200	0	0	0
MAR-12	1,000	0	0	7,250	MAR-11	1,000	0	0	3,000
APR-12	1,000	0	0	0	APR-11	1,000	0	0	0
MAY-12	1,000	0	0	0	MAY-11	1,000	0	0	0
JUN-12	5,805	0	0	7,000	JUN-11	1,000	0	0	0
JUL-12	1,000	0	0	0	JUL-11	1,000	0	0	0
AUG-12	1,000	0	0	2,000	AUG-11	1,000	0	0	10,200
SEP-12	1,000	0	0	0	SEP-11	14,550	-18,263	0	0
TOTAL	25,280	0	0	38,025	TOTAL	32,750	-9,263	0	36,225
YTD	21,055	0	0	30,615	FYTD	29,750	-18,263	0	36,225

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	4,805.00	0.00	0.00	5,805.00	A/R
WIP	8,025.00	300.00	1,485.00	872.50	3,305.00	-1,622.00	12,365.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	246.80	-246.80	0.00%	BILLED	11/01/12	1,000.00	PRG
DOLLARS	0.00	38,333.50	-38,333.50	0.00%	PAYMENT	08/06/12	2,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
46,645.50	0.00	0.00	-34,280.00	12,365.50	5,805.00	0.00	18,170.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 12,365.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

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VOYNOW_024634

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	550.00	550.00
COMPILATION ENGAGEMENT	2.00	200.00	750.00
BUSINESS TAX ENGAGEMENTS	180.20	32,455.50	33,205.50
INTERIM SERVICES	96.20	11,500.00	44,705.50
PERSONAL TAX RETURN SERVICES	0.30	30.00	44,735.50
SPECIAL PROJECTS-MUST USE MEMO	10.50	1,410.00	46,145.50
VB-ADMINISTRATIVE CODES	2.00	500.00	46,645.50
SYSTEM GENERATED FEES	0.00	-34,280.00	12,365.50
** TOTAL	293.20	12,365.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-34,280.00	-34,280.00
118 ROBERT KIRKHOPE	18.00	2,700.00	-31,580.00
12 PATRICK J. CATALINE	15.10	1,208.00	-30,372.00
124 Brett Bausinger	10.20	1,020.00	-29,352.00
130 DAVE LOMBARDO	0.30	30.00	-29,322.00
132 DOROTHEA BURCH	2.30	115.00	-29,207.00
133 BRETT HASKIN	2.00	200.00	-29,007.00
134 MEGAN WAGNER	17.10	1,710.00	-27,297.00
135 VINCENT BUCOLO	46.20	4,620.00	-22,677.00
136 DAVID KUMOR	43.70	4,370.00	-18,307.00
40 Shawn McCormack	48.00	9,120.00	-9,187.00
48 Kenneth Mann	0.90	225.00	-8,962.00
56 Hugh Whyte	2.00	550.00	-8,412.00
63 Betteann Norris	0.30	22.50	-8,389.50
75 Bob Seibel	17.00	3,230.00	-5,159.50
83 Randall Franzen	70.10	17,525.00	12,365.50
** TOTAL	293.20	12,365.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	12.00	2,000.00	-7,000.00
11/30/11	33.00	2,805.00	-4,195.00
12/31/11	1.40	-718.00	-4,913.00
01/31/12	65.40	9,236.00	4,323.00
02/29/12	15.10	-5,115.00	-792.00
03/31/12	5.40	140.00	-652.00
04/30/12	0.30	-970.00	-1,622.00
05/31/12	25.30	3,305.00	1,683.00
06/30/12	51.00	872.50	2,555.50
07/31/12	12.10	1,485.00	4,040.50
08/31/12	5.20	300.00	4,340.50
09/30/12	67.00	8,025.00	12,365.50

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024635

Voynow, Bayard, Whyte and Company, LLP
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

** TOTAL 293.20 12,365.50

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5266 /

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VOYNOW_024636

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
02/29/12	01/31/12	2 93	Hugh Whyte	56	275	1.00	275.00	925541	B H T:
			Financing - RF						
06/30/12	06/08/12	2 93	Hugh Whyte	56	275	1.00	275.00	943894	B H T:
			t/r review						
		56	Hugh Whyte			2.00	550.00		
			REVIEW Partner Review			2.00	550.00		
01/31/12	01/09/12	3 21	BRETT HASKIN	133	100	2.00	200.00	922083	B H T:
		133	BRETT HASKIN			2.00	200.00		
			COMPIL LIFO Computations			2.00	200.00		
01/31/12	01/21/12	5 1	Bob Seibel	75	190	1.00	190.00	926345	B H T:
			Prepair for visit.						
		75	Bob Seibel			1.00	190.00		
			BUSTAX Engagement Planning			1.00	190.00		
01/31/12	01/06/12	5 21	DOROTHEA BURCH	132	50	0.20	10.00	923697	B H T:
			fax and confirm lifo entry						
01/31/12	01/11/12	5 21	DOROTHEA BURCH	132	50	0.10	5.00	923766	B H T:
			fax LIFO entry						
		132	DOROTHEA BURCH			0.30	15.00		
01/31/12	01/09/12	5 21	Kenneth Mann	48	250	0.30	75.00	936966	B H T:
			LIFO						
01/31/12	01/10/12	5 21	Kenneth Mann	48	250	0.20	50.00	936981	B H T:
			LIFO						
02/29/12	02/21/12	5 21	Kenneth Mann	48	250	0.40	100.00	937152	B H T:
		48	Kenneth Mann			0.90	225.00		
			BUSTAX LIFO Computations			1.20	240.00		
05/31/12	05/16/12	5 60	VINCENT BUCOLO	135	100	0.60	60.00	940940	B H T:
		135	VINCENT BUCOLO			0.60	60.00		
			BUSTAX Income Tax Project & Ex			0.60	60.00		
05/31/12	05/10/12	5 61	DAVID KUMOR	136	100	2.10	210.00	940194	B H T:
			TAX RETURN						
05/31/12	05/11/12	5 61	DAVID KUMOR	136	100	1.90	190.00	940200	B H T:
			UPDATING RETURN						
05/31/12	05/16/12	5 61	DAVID KUMOR	136	100	0.70	70.00	940962	B H T:
			UPDATING RETURN						
05/31/12	05/25/12	5 61	DAVID KUMOR	136	100	0.50	50.00	942170	B H T:
			UPDATING RETURN						
06/30/12	06/12/12	5 61	DAVID KUMOR	136	100	0.40	40.00	944653	B H T:
			UPDATING RETURN						

12 Oct 2012 10:39

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024637

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

		* * CHARGEABLE FEES BY CODES/STAFF/		* *			
06/30/12	06/13/12	5 61	DAVID KUMOR	136	100	0.10	10.00 944661 B H T:
			UPDATING RETURN				
06/30/12	06/14/12	5 61	DAVID KUMOR	136	100	2.00	200.00 944662 B H T:
			UPDATING RETURN				
		136	DAVID KUMOR			7.70	770.00
06/30/12	06/21/12	5 61	Betteann Norris	63	75	0.30	22.50 945658 B H T:
			process tax return				
		63	Betteann Norris			0.30	22.50
			BUSTAX Federal Tax Return Prep			8.00	792.50
02/29/12	02/21/12	5 62	VINCENT BUCOLO	135	100	0.10	10.00 928450 B H T:
02/29/12	02/21/12	5 62	VINCENT BUCOLO	135	100	0.30	30.00 928443 B H T:
		135	VINCENT BUCOLO			0.40	40.00
			BUSTAX State Tax Return Prep			0.40	40.00
01/31/12	01/20/12	5 65	Brett Bausinger	124	100	0.30	30.00 923836 B H T:
			employment tax audit information gathering				
		124	Brett Bausinger			0.30	30.00
10/31/11	09/26/11	5 65	Randall Franzen	83	250	3.00	750.00 910370 B H T:
			work on the IRS audit info calls to Vivian to go over the w-2 for John and what else we need to tie out				
10/31/11	09/27/11	5 65	Randall Franzen	83	250	6.00	1,500.00 910372 B H T:
			drive to NY to meet with the IRS auditor for 941 tax audit				
10/31/11	10/26/11	5 65	Randall Franzen	83	250	1.00	250.00 915447 B H T:
			calls from Vivian to go over bills and waht is going on with year end work and how the business is doing				
02/29/12	02/03/12	5 65	Randall Franzen	83	250	3.00	750.00 927648 B H T:
			get IRS information sent out to Lev Gliman				
02/29/12	02/06/12	5 65	Randall Franzen	83	250	2.00	500.00 927660 B H T:
			gather up info for the IRS audit				
02/29/12	02/24/12	5 65	Randall Franzen	83	250	1.50	375.00 932719 B H T:
			look over the IRS response and see how to answer the new question				
05/31/12	05/11/12	5 65	Randall Franzen	83	250	1.50	375.00 940287 B H T:
			go over IRS info				
05/31/12	05/21/12	5 65	Randall Franzen	83	250	3.00	750.00 944561 B H T:
			work on the IRS audir info and letter				
05/31/12	05/22/12	5 65	Randall Franzen	83	250	2.00	500.00 944566 B H T:
			go over and the letter and info for the IRS agent				
06/30/12	05/31/12	5 65	Randall Franzen	83	250	4.00	1,000.00 944582 B H T:
			work on the IRS notice				
07/31/12	06/26/12	5 65	Randall Franzen	83	250	1.00	250.00 947984 B H T:
			get a package sent off to the IRS agent				
07/31/12	<u>07/17/12</u>	5 65	Randall Franzen	83	250	4.50	1,125.00 952871 B H T:

IRS

IRS

IRS

IRS

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

get info for IRS audit to meet on Wednesday look
 over various return and filing info for Vivian
 and computer
 storage info and Seigles letters
 07/31/12 07/18/12 5 65 Randall Franzen 83 250 3.00 750.00 952867 B H T:
 go to Star Nissan in NY and meet with the IRS
 agent to try to finish up the IRS audit
 08/31/12 08/01/12 5 65 Randall Franzen 83 250 1.20 300.00 954781 B H T:
 calls from IRS agent to go over schedule visit an
 add'l info for the audit
 08/31/12 08/02/12 5 65 Randall Franzen 83 250 1.00 250.00 954789 B H T:
 call from (Steve Rennert) for IRS to go over the go
 over the mgmt fees and other items
 08/31/12 08/03/12 5 65 Randall Franzen 83 250 1.00 250.00 954792 B H T:
 look for info on the mgmt fees
 08/31/12 08/17/12 5 65 Randall Franzen 83 250 2.00 500.00 955637 B H T:
 send info to IRS agent
 09/30/12 08/29/12 5 65 Randall Franzen 83 250 5.00 1,250.00 955674 B H T:
 meet with the IRS auditor to go over final part
 on the audit

IRS

83 Randall Franzen 45.70 11,425.00

BUSTAX Tax Audit/Examination 46.00 11,455.00

11/30/11 11/17/11 5 68 PATRICK J. CATALINE 12 80 7.00 560.00 918079 B H T:
 11/30/11 11/18/11 5 68 PATRICK J. CATALINE 12 80 7.00 560.00 918080 B H T:

12 PATRICK J. CATALINE 14.00 1,120.00

11/30/11 11/17/11 5 68 Shawn McCormack 40 190 7.00 1,330.00 918729 B H T:
 11/30/11 11/18/11 5 68 Shawn McCormack 40 190 7.00 1,330.00 918730 B H T:

40 Shawn McCormack 14.00 2,660.00

11/30/11 11/18/11 5 68 Randall Franzen 83 250 5.00 1,250.00 919641 B H T:
 drive to clients to do tax planning

83 Randall Franzen 5.00 1,250.00

BUSTAX Tax Planning 33.00 5,030.00

12/31/11 11/30/11 5 69 PATRICK J. CATALINE 12 80 0.40 32.00 919604 B H T:
 binding workpapers
 01/31/12 01/13/12 5 69 PATRICK J. CATALINE 12 80 0.70 56.00 923069 B H T:
 form 4564

12 PATRICK J. CATALINE 1.10 88.00

06/30/12 06/08/12 5 69 DAVE LOMBARDO 130 100 0.30 30.00 944917 B H T:
 STARTED TO MATH RETURNS NOT SURE IF TAX CODE
 REPORT IS RIGHT

130 DAVE LOMBARDO 0.30 30.00

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VOYNOW_024639

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /		GRP: STAR		PRG BILL FRM: 10		CYC: 12		RATE FACTOR: 1.00		MGMT: 83 56	
STAR NISSAN INC./										VIVIAN	
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION		

		* *	CHARGEABLE FEES	BY CODES/STAFF/				* *			
01/31/12	01/25/12	5 69	VINCENT BUCOLO	135	100	9.50	950.00	925182	B	H	T:
01/31/12	01/26/12	5 69	VINCENT BUCOLO	135	100	10.00	1,000.00	925183	B	H	T:
01/31/12	01/27/12	5 69	VINCENT BUCOLO	135	100	6.10	610.00	925184	B	H	T:
135 VINCENT BUCOLO						25.60	2,560.00				
01/31/12	01/25/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926813	B	H	T:
01/31/12	01/26/12	5 69	Shawn McCormack	40	190	7.00	1,330.00	926814	B	H	T:
01/31/12	01/27/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926815	B	H	T:
02/29/12	02/09/12	5 69	Shawn McCormack	40	190	2.00	380.00	930144	B	H	T:
Spoke with Vivian on the phone and followed up on questions she had regarding year end											
40 Shawn McCormack						27.00	5,130.00				
01/31/12	01/28/12	5 69	Bob Seibel	75	190	1.50	285.00	926360	B	H	T:
Follow up from visit.											
02/29/12	02/20/12	5 69	Bob Seibel	75	190	1.00	190.00	930332	B	H	T:
Extension											
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930344	B	H	T:
Extension											
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930101	B	H	T:
Question from Vivian about company vehicles.											
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930103	B	H	T:
E-file extension											
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	475.00	935626	B	H	T:
Bank questions.											
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00	942081	B	H	T:
Go through info with DK											
05/31/12	05/10/12	5 69	Bob Seibel	75	190	1.00	190.00	942100	B	H	T:
Go over Job & T/R											
05/31/12	05/11/12	5 69	Bob Seibel	75	190	2.00	380.00	942105	B	H	T:
Go through W/P											
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00	942175	B	H	T:
Go over Job & T/R											
05/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00	942191	B	H	T:
Go over Job & T/R											
06/30/12	06/13/12	5 69	Bob Seibel	75	190	0.50	95.00	945528	B	H	T:
Tax return											
06/30/12	06/14/12	5 69	Bob Seibel	75	190	0.50	95.00	945538	B	H	T:
Tax return											
06/30/12	06/21/12	5 69	Bob Seibel	75	190	1.00	190.00	945676	B	H	T:
Tax return											
75 Bob Seibel						16.00	3,040.00				
01/31/12	01/25/12	5 69	Randall Franzen	83	250	8.00	2,000.00	927637	B	H	T:
go to NY and do the year end											
02/29/12	02/23/12	5 69	Randall Franzen	83	250	1.00	250.00	932714	B	H	T:
go over DIT with bank and Vivian											
03/31/12	03/23/12	5 69	Randall Franzen	83	250	0.50	125.00	936660	B	H	T:
call frim JOhn K to go over business and I need											
to call Shelly about foundation											
05/31/12	05/25/12	5 69	Randall Franzen	83	250	1.00	250.00	944574	B	H	T:
calls from Vivian to go over info for the audit											

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56					
STAR NISSAN INC./					VIVIAN						
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION		

* * CHARGEABLE FEES BY CODES/STAFF/ * *											
and our visit next week											
09/30/12	09/07/12	5 69	Randall Franzen	83	250	1.50	375.00	956656	B H T:		
look over John Jr tax info											
83 Randall Franzen						12.00	3,000.00				
BUSTAX Year End Tax Work						82.00	13,848.00				
02/29/12	02/09/12	5 90	VINCENT BUCOLO	135	100	1.30	130.00	926455	B H T:		
135 VINCENT BUCOLO						1.30	130.00				
05/31/12	05/09/12	5 90	DAVID KUMOR	136	100	0.60	60.00	940188	B H T:		
UPDATING TRAIL BALANCE											
05/31/12	05/10/12	5 90	DAVID KUMOR	136	100	2.40	240.00	940189	B H T:		
UPDATING TRAIL BALANCE											
136 DAVID KUMOR						3.00	300.00				
BUSTAX Trial Balance Data Inpu						4.30	430.00				
06/30/12	06/14/12	5 97	Brett Bausinger	124	100	0.50	50.00	945304	B H T:		
06/30/12	06/20/12	5 97	Brett Bausinger	124	100	1.40	140.00	945948	B H T:		
124 Brett Bausinger						1.90	190.00				
BUSTAX Math/Proof Report/Retur						1.90	190.00				
05/31/12	05/03/12	5 99	DAVID KUMOR	136	100	1.00	100.00	939509	B H T:		
UNICAP CALCULATIONS											
07/31/12	07/23/12	5 99	DAVID KUMOR	136	100	0.80	80.00	951391	B H T:		
SETTING UP FOR E FILE/ALSO SETTING UP 211-48 JAMAICA AVE											
136 DAVID KUMOR						1.80	180.00				
BUSTAX Report Typing						1.80	180.00				
09/30/12	08/28/12	6 1	ROBERT KIRKHOPE	118	150	9.00	1,350.00	955278	B H T:		
INTERIM											
09/30/12	08/29/12	6 1	ROBERT KIRKHOPE	118	150	9.00	1,350.00	955279	B H T:		
INTERIM											
118 ROBERT KIRKHOPE						18.00	2,700.00				
06/30/12	05/31/12	6 1	MEGAN WAGNER	134	100	8.50	850.00	942719	B H T:		
INTERIM VISIT											
134 MEGAN WAGNER						8.50	850.00				
09/30/12	08/28/12	6 1	VINCENT BUCOLO	135	100	10.00	1,000.00	954890	B H T:		
09/30/12	08/29/12	6 1	VINCENT BUCOLO	135	100	8.00	800.00	954891	B H T:		
135 VINCENT BUCOLO						18.00	1,800.00				
INTSER Interim Visit Planning						44.50	5,350.00				

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

06/30/12	06/07/12	6 10	MEGAN WAGNER	134 100	0.50	50.00	943834	B H T:
CASH INTERIM - ALL STORES								
		134	MEGAN WAGNER		0.50	50.00		
			INTSER Bank Reconciliation Rev		0.50	50.00		
06/30/12	05/31/12	6 13	Shawn McCormack	40 190	7.00	1,330.00	946592	B H T:
		40	Shawn McCormack		7.00	1,330.00		
09/30/12	08/29/12	6 13	Randall Franzen	83 250	3.00	750.00	955675	B H T:
go over interim adn meet with John Mike and SR								
		83	Randall Franzen		3.00	750.00		
			INTSER Rev. Ledger & Schedules		10.00	2,080.00		
06/30/12	05/31/12	6 20	Brett Bausinger	124 100	8.00	800.00	943278	B H T:
		124	Brett Bausinger		8.00	800.00		
09/30/12	08/28/12	6 20	DAVID KUMOR	136 100	11.00	1,100.00	955309	B H T:
SERVICE DEPARTMENT								
		136	DAVID KUMOR		11.00	1,100.00		
			INTSER Service Dept Analysis		19.00	1,900.00		
09/30/12	08/29/12	6 22	DAVID KUMOR	136 100	8.00	800.00	955310	B H T:
PARTS DEPARTMENT								
		136	DAVID KUMOR		8.00	800.00		
			INTSER Parts Dept Analysis		8.00	800.00		
06/30/12	05/31/12	6 60	DAVID KUMOR	136 100	9.00	900.00	943288	B H T:
SERVICE DEPARTMENT								
		136	DAVID KUMOR		9.00	900.00		
			INTSER Income Tax Project & Ex		9.00	900.00		
01/31/12	01/11/12	6 84	DOROTHEA BURCH	132 50	0.10	5.00	923758	B H T:
changes, eng ltr								
01/31/12	01/17/12	6 84	DOROTHEA BURCH	132 50	0.40	20.00	924317	B H T:
print, copy, log in and mail eng ltr								
02/29/12	02/06/12	6 84	DOROTHEA BURCH	132 50	1.00	50.00	926894	B H T:
changes, ltr, print, copy, cc, and certified to IRS								
		132	DOROTHEA BURCH		1.50	75.00		
			INTSER Letters to Client, Prep		1.50	75.00		

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VOYNOW_024642

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/12 05/21/12 6 85 DOROTHEA BURCH 132 50 0.50 25.00 946552 B H T:
 print, copy, scan, fax and certified mail Star
 Ltr to IRS

IRS

132 DOROTHEA BURCH 0.50 25.00

INSTER Staff Consult. & Meet 0.50 25.00

06/30/12 06/01/12 6 99 DAVID KUMOR 136 100 1.60 160.00 943293 B H T:
 SERVICE REPORTS

06/30/12 06/04/12 6 99 DAVID KUMOR 136 100 0.60 60.00 943858 B H T:
 SERVICE REPORT TYPING

09/30/12 08/30/12 6 99 DAVID KUMOR 136 100 1.00 100.00 955308 B H T:
 FINISHING UP PARTS LETTER

136 DAVID KUMOR 3.20 320.00

INTSER Report Typing 3.20 320.00

04/30/12 04/09/12 7 60 VINCENT BUCOLO 135 100 0.30 30.00 935261 B H T:
 mwwting with rob, return print and scan

135 VINCENT BUCOLO 0.30 30.00

PERSTX Income Tax Project & Ex 0.30 30.00

06/30/12 06/01/12 8 32 MEGAN WAGNER 134 100 3.00 300.00 942722 B H T:
 CAPITAL EXPENDITURES SURVEY

06/30/12 06/04/12 8 32 MEGAN WAGNER 134 100 0.60 60.00 943814 B H T:
 census

06/30/12 06/06/12 8 32 MEGAN WAGNER 134 100 0.20 20.00 943823 B H T:

07/31/12 06/25/12 8 32 MEGAN WAGNER 134 100 0.50 50.00 946743 B H T:
 CENSUS

07/31/12 07/03/12 8 32 MEGAN WAGNER 134 100 2.00 200.00 948200 B H T:
 census reporting

07/31/12 07/11/12 8 32 MEGAN WAGNER 134 100 0.30 30.00 949455 B H T:
 CENSUS

09/30/12 08/27/12 8 32 MEGAN WAGNER 134 100 1.50 150.00 954860 B H T:
 census

134 MEGAN WAGNER 8.10 810.00

12/31/11 12/23/11 8 32 Randall Franzen 83 250 1.00 250.00 922441 B H T:
 go over estate info

03/31/12 03/02/12 8 32 Randall Franzen 83 250 1.00 250.00 932740 B H T:
 look over estate return

03/31/12 03/09/12 8 32 Randall Franzen 83 250 0.40 100.00 932799 B H T:
 calls to go over Health saving acct and how ADP
 records it

83 Randall Franzen 2.40 600.00

Other Special Projects(detail) 10.50 1,410.00

Estate

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Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
10/31/11	10/21/11	90 60	Randall Franzen	83	250	2.00	500.00	915410	B H T:
			go over billing						
		83	Randall Franzen			2.00	500.00		
		VB-H-Scheduling				2.00	500.00		
* * TOTAL FEES						293.20	46,645.50		

* * DEBITS & CREDITS * *

01/31/11	01/31/11	99	3				-1,000.00	873882	ON HOLD
02/28/11	02/28/11	99	3				-1,000.00	874101	ON HOLD
03/31/11	03/31/11	99	3				-1,000.00	878441	ON HOLD
04/30/11	04/30/11	99	3				-1,000.00	883714	ON HOLD
05/31/11	05/31/11	99	3				-1,000.00	889344	ON HOLD
06/30/11	06/30/11	99	3				-1,000.00	892674	ON HOLD
07/31/11	07/31/11	99	3				-1,000.00	898296	ON HOLD
08/31/11	08/31/11	99	3				-1,000.00	903592	ON HOLD
09/30/11	09/30/11	99	3				-1,000.00	905805	ON HOLD
10/31/11	10/31/11	99	3				-1,000.00	910639	B H T:
11/30/11	11/30/11	99	3				-1,000.00	914710	B H T:
11/30/11	11/30/11	99	3				-1,225.00	920379	B H T:
12/31/11	12/31/11	99	3				-1,000.00	917949	B H T:
01/31/12	01/31/12	99	3				-1,000.00	922568	B H T:
02/29/12	02/29/12	99	3				-7,250.00	928030	B H T:
02/29/12	02/29/12	99	3				-1,000.00	925045	B H T:
03/31/12	03/31/12	99	3				-1,000.00	929013	B H T:
04/30/12	04/30/12	99	3				-1,000.00	934170	B H T:
05/31/12	05/31/12	99	3				-1,000.00	938950	B H T:
06/30/12	06/30/12	99	3				-1,000.00	942401	B H T:
06/30/12	06/30/12	99	3				-4,805.00	949327	B H T:
07/31/12	07/31/12	99	3				-1,000.00	951123	B H T:
08/31/12	08/31/12	99	3				-1,000.00	951673	B H T:
09/30/12	09/30/12	99	3				-1,000.00	953631	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -34,280.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
46,645.50	0.00	46,645.50	0.00	46,645.50	-34,280.00	12,365.50

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VOYNOW_024644

(1) Today's date (1) 9.30.12
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 9.30.12, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,130.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / (DOWN): _____

BILL # : 2018

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

J.K. 1040

CONFIDENTIAL

VOYNOW_024645

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21718

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,130.00

CONFIDENTIAL

VOYNOW_024646

(1) Today's date (1) 9.30.12
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 9.30.12, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed on IRS audit of Star Nissan Inc
payroll tax filings including meetings with auditor Steve Rennert
on July 18, 2012 and August 29, 2012 to go over information requested.
Gathering various packages of information to
send to the auditor to respond to his document
requests, and various other follow up items related to this matter.

Accountants:

Randall Franzen

Bob Seibel

Robert Kirkhope

Amount Due 4,425.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / DOWN:

BILL # : 2017

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024647

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21717

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
IRS AUDIT OF STAR NISSAN, INC. PAYROLL
TAX FILING INCLUDING MEETINGS WITH AUDITOR
STEVE RENNERT ON JULY 18, 2012 AND
AUGUST 29, 2012 TO GO OVER INFORMATION
REQUESTED. GATHERING VARIOUS PACKAGES OF
INFORMATION TO SEND TO THE AUDITOR TO
RESPOND TO HIS DOCUMENT REQUESTS, AND
VARIOUS OTHER FOLLOW UP ITEMS RELATED TO
THIS MATTER

AMOUNT DUE

\$ 4,425.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE

POSTED

CONFIDENTIAL

VOYNOW_024648

(1) Today's date (1) 6.30.12
 (2) Name of individual requesting this billing (2) RPS
 (3) Client Name (3) STAR NISSAN
 (4) Client # / File # (4) 5266
 (5) This billing is for work done from Month Ending (5a) _____, 200
 through the Month Ending (5b) 6.30.12, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
 (Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed on IRS audit of Star Nissan Inc.
 payroll tax filings including various phone calls with Lev Glickman
 from the IRS to go over information requested and his questions on
 information provided, various phone calls with Vivian and Maria to
 go over information needed for the auditor, gathering various packages
 of information to send to the auditor to respond to his document
 requests, and various other follow up items related to this matter.

Accountants:

Randall Franzen

Bob Seibel

Robert Kirkhope

Amount Due 4,805.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: -

DATE BILLED: _____ W.I.P. TO TRANSFER: _____

BILLED THROUGH CLIENT # / FILE # _____ W.I.P. TO HOLD: _____

_____ W.I.P. TO CLEAR: _____

CLIENT NAME: _____ WRITE UP / DOWN: _____

BILL #: 81520

DATE KEYPUNCHED: _____ BILL

TOTAL AMOUNT BILLABLE: -

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: -

CONFIDENTIAL

VOYNOW_024649

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

June 29, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21520

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
IRS AUDIT OF STAR NISSAN, INC. PAYROLL
TAX FILINGS INCLUDING VARIOUS PHONE CALLS
WITH LEV GLICKMAN FROM THE IRS TO GO OVER
INFORMATION REQUESTED AND HIS QUESTIONS ON
INFORMATION PROVIDED, VARIOUS PHONE CALLS
WITH VIVIAN AND MARIA TO GO OVER INFORMATION
NEEDED FOR THE AUDITOR, GATHERING VARIOUS
PACKAGES OF INFORMATION TO SEND TO THE
AUDITOR TO RESPOND TO HIS DOCUMENT REQUESTS,
AND VARIOUS OTHER FOLLOW UP ITEMS RELATED
TO THIS MATTER

AMOUNT DUE

\$ 4,805.00

ACCOUNTANTS

RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE

CONFIDENTIAL

VOYNOW_024650

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

June 29, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21520

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
IRS AUDIT OF STAR NISSAN, INC. PAYROLL
TAX FILINGS INCLUDING VARIOUS PHONE CALLS
WITH LEV GLICKMAN ^{From} ~~FORM~~ THE IRS TO GO OVER
INFORMATION REQUESTED AND HIS QUESTIONS ON
INFORMATION PROVIDED, VARIOUS PHONE CALLS
WITH ^{VIVIAN} ~~VICTOR~~ AND MARIA TO GO OVER INFORMATION
NEEDED FOR THE AUDITOR, GATHERING VARIOUS
PACKAGES OF INFORMATION TO SEND TO THE
AUDITOR TO RESPOND TO HIS DOCUMENT REQUESTS,
AND VARIOUS OTHER FOLLOW UP ITEMS RELATED
TO THIS MATTER

AMOUNT DUE

\$ 4,805.00

ACCOUNTANTS

RANDALL FRANZEN
BOB SEIBEL
ROBERT KIRKHOPE

CONFIDENTIAL

VOYNOW_024651

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56					STAR NISSAN INC. / VIVIAN				
<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRT OFFS	CASH	MON-YR	BILLS	WRT U/D	WRT OFFS	CASH
JUL-11	1,000	0	0	0	JUL-10	1,000	0	0	0
AUG-11	1,000	0	0	10,200	AUG-10	1,000	0	0	0
SEP-11	14,550	-18,263	0	0	SEP-10	14,170	1,922	0	0
OCT-11	1,000	0	0	0	OCT-10	1,000	0	0	0
NOV-11	2,225	0	0	7,410	NOV-10	1,000	0	0	0
DEC-11	1,000	0	0	0	DEC-10	1,000	9,000	0	0
JAN-12	1,000	0	0	14,365	JAN-11	1,000	0	0	23,025
FEB-12	8,250	0	0	0	FEB-11	8,200	0	0	0
MAR-12	1,000	0	0	7,250	MAR-11	1,000	0	0	3,000
APR-12	1,000	0	0	0	APR-11	1,000	0	0	0
MAY-12	1,000	0	0	0	MAY-11	1,000	0	0	0
JUN-12	1,000	0	0	7,000	JUN-11	1,000	0	0	0
TOTAL	34,025	-18,263	0	46,225	TOTAL	32,370	10,922	0	26,025
YTD	13,250	0	0	28,615	PYTD	13,200	0	0	26,025

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	A/R
WIP	5,677.50	3,305.00	-970.00	140.00	-5,115.00	4,323.00	7,360.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	162.50	-162.50	0.00%	BILLED	06/01/12	1,000.00	PRG
DOLLARS	0.00	25,523.50	-25,523.50	0.00%	PAYMENT	06/04/12	7,000.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
33,835.50	0.00	0.00	-26,475.00	7,360.50	0.00	0.00	7,360.50

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 7,360.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

6030
 1225
 4805
 Prpg

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	2.00	550.00	550.00
COMPILATION ENGAGEMENT	2.00	200.00	750.00
BUSINESS TAX ENGAGEMENTS	159.20	27,325.50	28,075.50
INTERIM SERVICES	37.20	4,250.00	32,325.50
PERSONAL TAX RETURN SERVICES	0.30	30.00	32,355.50
SPECIAL PROJECTS-MUST USE MEMO	6.20	980.00	33,335.50
VB-ADMINISTRATIVE CODES	2.00	500.00	33,835.50
SYSTEM GENERATED FEES	0.00	-26,475.00	7,360.50

** TOTAL 208.90 7,360.50

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
12 PATRICK J. CATALINE	0.00	-26,475.00	-26,475.00
124 Brett Bausinger	15.10	1,208.00	-25,267.00
130 DAVE LOMBARDO	10.20	1,020.00	-24,247.00
132 DOROTHEA BURCH	0.30	30.00	-24,217.00
133 BRETT HASKIN	2.30	115.00	-24,102.00
134 MEGAN WAGNER	2.00	200.00	-23,902.00
135 VINCENT BUCOLO	12.80	1,280.00	-22,622.00
136 DAVID KUMOR	28.20	2,820.00	-19,802.00
40 Shawn McCormack	22.90	2,290.00	-17,512.00
48 Kenneth Mann	48.00	9,120.00	-8,392.00
56 Hugh Whyte	0.90	225.00	-8,167.00
63 Betteann Norris	2.00	550.00	-7,617.00
75 Bob Seibel	0.30	22.50	-7,594.50
83 Randall Franzen	17.00	3,230.00	-4,364.50
	46.90	11,725.00	7,360.50

** TOTAL 208.90 7,360.50

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/11	0.00	-1,000.00	-1,000.00
02/28/11	0.00	-1,000.00	-2,000.00
03/31/11	0.00	-1,000.00	-3,000.00
04/30/11	0.00	-1,000.00	-4,000.00
05/31/11	0.00	-1,000.00	-5,000.00
06/30/11	0.00	-1,000.00	-6,000.00
07/31/11	0.00	-1,000.00	-7,000.00
08/31/11	0.00	-1,000.00	-8,000.00
09/30/11	0.00	-1,000.00	-9,000.00
10/31/11	12.00	2,000.00	-7,000.00
11/30/11	33.00	2,805.00	-4,195.00
12/31/11	1.40	-718.00	-4,913.00
01/31/12	65.40	9,236.00	4,323.00
02/29/12	15.10	-5,115.00	-792.00
03/31/12	5.40	140.00	-652.00
04/30/12	0.30	-970.00	-1,622.00
05/31/12	25.30	3,305.00	1,683.00
06/30/12	51.00	5,677.50	7,360.50

** TOTAL 208.90 7,360.50

11 Jul 2012 20:32

DWIP SORT ON CLIENT ID 5266 /

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CONFIDENTIAL

VOYNOW_024653

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./	VIVIAN								
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

		* *	CHARGEABLE FEES	BY CODES/STAFF/			* *		
02/29/12	01/31/12	2 93	Hugh Whyte	56	275	1.00	275.00	925541	B H T:
			Financing - RF						
06/30/12	06/08/12	2 93	Hugh Whyte	56	275	1.00	275.00	943894	B H T:
			t/r review						
		56	Hugh Whyte			2.00	550.00		
		REVIEW	Partner Review			2.00	550.00		
01/31/12	01/09/12	3 21	BRETT HASKIN	133	100	2.00	200.00	922083	B H T:
		133	BRETT HASKIN			2.00	200.00		
		COMPIL	LIFO Computations			2.00	200.00		
01/31/12	01/21/12	5 1	Bob Seibel	75	190	1.00	190.00	926345	B H T:
			Prepair for visit.						
		75	Bob Seibel			1.00	190.00		
		BUSTAX	Engagement Planning			1.00	190.00		
01/31/12	01/06/12	5 21	DOROTHEA BURCH	132	50	0.20	10.00	923697	B H T:
			fax and confirm lifo entry						
01/31/12	01/11/12	5 21	DOROTHEA BURCH	132	50	0.10	5.00	923766	B H T:
			fax LIFO entry						
		132	DOROTHEA BURCH			0.30	15.00		
01/31/12	01/09/12	5 21	Kenneth Mann	48	250	0.30	75.00	936966	B H T:
			LIFO						
01/31/12	01/10/12	5 21	Kenneth Mann	48	250	0.20	50.00	936981	B H T:
			LIFO						
02/29/12	02/21/12	5 21	Kenneth Mann	48	250	0.40	100.00	937152	B H T:
		48	Kenneth Mann			0.90	225.00		
		BUSTAX	LIFO Computations			1.20	240.00		
05/31/12	05/16/12	5 60	VINCENT BUCOLO	135	100	0.60	60.00	940940	B H T:
		135	VINCENT BUCOLO			0.60	60.00		
		BUSTAX	Income Tax Project & Ex			0.60	60.00		
05/31/12	05/10/12	5 61	DAVID KUMOR	136	100	2.10	210.00	940194	B H T:
			TAX RETURN						
05/31/12	05/11/12	5 61	DAVID KUMOR	136	100	1.90	190.00	940200	B H T:
			UPDATING RETURN						
05/31/12	05/16/12	5 61	DAVID KUMOR	136	100	0.70	70.00	940962	B H T:
			UPDATING RETURN						
05/31/12	05/25/12	5 61	DAVID KUMOR	136	100	0.50	50.00	942170	B H T:
			UPDATING RETURN						
06/30/12	06/12/12	5 61	DAVID KUMOR	136	100	0.40	40.00	944653	B H T:
			UPDATING RETURN						

11 Jul 2012 20:32

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024654

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /		GRP: STAR		PRG BILL FRM: 10		CYC: 12		RATE FACTOR: 1.00		MGMT: 83 56	
STAR NISSAN INC./		VIVIAN									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION		

		* *	CHARGEABLE FEES	BY CODES/STAFF/				* *			
06/30/12	06/13/12	5 61	DAVID KUMOR	136	100	0.10	10.00	944661	B H T:		
			UPDATING RETURN								
06/30/12	06/14/12	5 61	DAVID KUMOR	136	100	2.00	200.00	944662	B H T:		
			UPDATING RETURN								
		136	DAVID KUMOR			7.70	770.00				
06/30/12	06/21/12	5 61	Betteann Norris	63	75	0.30	22.50	945658	B H T:		
			process tax return								
		63	Betteann Norris			0.30	22.50				
			BUSTAX Federal Tax Return Prep			8.00	792.50				
02/29/12	02/21/12	5 62	VINCENT BUCOLO	135	100	0.10	10.00	928450	B H T:		
02/29/12	02/21/12	5 62	VINCENT BUCOLO	135	100	0.30	30.00	928443	B H T:		
		135	VINCENT BUCOLO			0.40	40.00				
			BUSTAX State Tax Return Prep			0.40	40.00				
01/31/12	01/20/12	5 65	Brett Bausinger	124	100	0.30	30.00	923836	B H T:		
			employment tax audit information gathering								
		124	Brett Bausinger			0.30	30.00				
10/31/11	09/26/11	5 65	Randall Franzen	83	250	3.00	750.00	910370	B H T:		
			work on the IRS audit info calls to Vivian to go over the w-2 for John and what else we need to tie out								
10/31/11	09/27/11	5 65	Randall Franzen	83	250	6.00	1,500.00	910372	B H T:		
			drive to NY to meet with the IRS auditor for 941 tax audit								
10/31/11	10/26/11	5 65	Randall Franzen	83	250	1.00	250.00	915447	B H T:		
			calls from Vivian to go over bills and what is going on with year end work and how the business is doing								
02/29/12	02/03/12	5 65	Randall Franzen	83	250	3.00	750.00	927648	B H T:		
			get IRS information sent out to Lev Gliman								
02/29/12	02/06/12	5 65	Randall Franzen	83	250	2.00	500.00	927660	B H T:		
			gather up info for the IRS audit								
02/29/12	02/24/12	5 65	Randall Franzen	83	250	1.50	375.00	982719	B H T:		
			look over the IRS response and see how to answer the new question								
05/31/12	05/11/12	5 65	Randall Franzen	83	250	1.50	375.00	940287	B H T:		
			go over IRS info								
05/31/12	05/21/12	5 65	Randall Franzen	83	250	3.00	750.00	944561	B H T:		
			work on the IRS audir info and letter								
05/31/12	05/22/12	5 65	Randall Franzen	83	250	2.00	500.00	944566	B H T:		
			go over and the letter and info for the IRS agent								
06/30/12	05/31/12	5 65	Randall Franzen	83	250	4.00	1,000.00	944582	B H T:		
			work on the IRS notice								
		83	Randall Franzen			27.00	6,750.00				
			BUSTAX Tax Audit/Examination			27.30	6,780.00				

11 Jul 2012 20:32		DWIP SORT ON CLIENT ID				5266 /		PAGE: 4			

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DWIP SORT ON CLIENT ID

5266 /

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Billed November 2011 \$1225

CONFIDENTIAL

VOYNOW_024655

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

11/30/11	11/17/11	5 68	PATRICK J. CATALINE	12	80	7.00	560.00	918079	B H T:
11/30/11	11/18/11	5 68	PATRICK J. CATALINE	12	80	7.00	560.00	918080	B H T:
		12	PATRICK J. CATALINE			14.00	1,120.00		
11/30/11	11/17/11	5 68	Shawn McCormack	40	190	7.00	1,330.00	918729	B H T:
11/30/11	11/18/11	5 68	Shawn McCormack	40	190	7.00	1,330.00	918730	B H T:
		40	Shawn McCormack			14.00	2,660.00		
11/30/11	11/18/11	5 68	Randall Franzen	83	250	5.00	1,250.00	919641	B H T:
			drive to clients to do tax planning						
		83	Randall Franzen			5.00	1,250.00		
			BUSTAX Tax Planning				33.00	5,030.00	
12/31/11	11/30/11	5 69	PATRICK J. CATALINE	12	80	0.40	32.00	919604	B H T:
			binding workpapers						
01/31/12	01/13/12	5 69	PATRICK J. CATALINE	12	80	0.70	56.00	923069	B H T:
			form 4564						
		12	PATRICK J. CATALINE			1.10	88.00		
06/30/12	06/08/12	5 69	DAVE LOMBARDO	130	100	0.30	30.00	944917	B H T:
			STARTED TO MATH RETURNS NOT SURE IF TAX CODE REPORT IS RIGHT						
		130	DAVE LOMBARDO			0.30	30.00		
01/31/12	01/25/12	5 69	VINCENT BUCOLO	135	100	9.50	950.00	925182	B H T:
01/31/12	01/26/12	5 69	VINCENT BUCOLO	135	100	10.00	1,000.00	925183	B H T:
01/31/12	01/27/12	5 69	VINCENT BUCOLO	135	100	6.10	610.00	925184	B H T:
		135	VINCENT BUCOLO			25.60	2,560.00		
01/31/12	01/25/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926813	B H T:
01/31/12	01/26/12	5 69	Shawn McCormack	40	190	7.00	1,330.00	926814	B H T:
01/31/12	01/27/12	5 69	Shawn McCormack	40	190	9.00	1,710.00	926815	B H T:
02/29/12	02/09/12	5 69	Shawn McCormack	40	190	2.00	380.00	930144	B H T:
			Spoke with Vivian on the phone and followed up on questions she had regarding year end						
		40	Shawn McCormack			27.00	5,130.00		
01/31/12	01/28/12	5 69	Bob Seibel	75	190	1.50	285.00	926360	B H T:
			Follow up from visit.						
02/29/12	02/20/12	5 69	Bob Seibel	75	190	1.00	190.00	930332	B H T:
			Extension						
02/29/12	02/21/12	5 69	Bob Seibel	75	190	0.50	95.00	930344	B H T:
			Extension						
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930101	B H T:
			Question from Vivian about company vehicles.						
03/31/12	03/01/12	5 69	Bob Seibel	75	190	0.50	95.00	930103	B H T:

11 Jul 2012 20:32 DWIP SORT ON CLIENT ID 5266 / PAGE: 44

CONFIDENTIAL

VOYNOW_024656

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR		PRG BILL FRM: 10		CYC: 12		RATE FACTOR: 1.00		MGMT: 83		56	
STAR NISSAN INC./			VIVIAN									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE		HRS	AMOUNT	SEQ#	ACTION			

* * CHARGEABLE FEES BY CODES/STAFF/ * *												
E-file extension												
03/31/12	03/06/12	5 69	Bob Seibel	75	190	2.50	475.00	935626	B H T:			
Bank questions.												
05/31/12	05/07/12	5 69	Bob Seibel	75	190	0.50	95.00	942081	B H T:			
Go through info with DK												
05/31/12	05/10/12	5 69	Bob Seibel	75	190	1.00	190.00	942100	B H T:			
Go over Job & T/R												
05/31/12	05/11/12	5 69	Bob Seibel	75	190	2.00	380.00	942105	B H T:			
Go through W/P												
05/31/12	05/21/12	5 69	Bob Seibel	75	190	2.00	380.00	942175	B H T:			
Go over Job & T/R												
05/31/12	05/25/12	5 69	Bob Seibel	75	190	2.00	380.00	942191	B H T:			
Go over Job & T/R												
06/30/12	06/13/12	5 69	Bob Seibel	75	190	0.50	95.00	945528	B H T:			
Tax return												
06/30/12	06/14/12	5 69	Bob Seibel	75	190	0.50	95.00	945538	B H T:			
Tax return												
06/30/12	06/21/12	5 69	Bob Seibel	75	190	1.00	190.00	945676	B H T:			
Tax return												
75 Bob Seibel						16.00	3,040.00					
01/31/12	01/25/12	5 69	Randall Franzen	83	250	8.00	2,000.00	927637	B H T:			
go to NY and do the year end												
02/29/12	02/23/12	5 69	Randall Franzen	83	250	1.00	250.00	932714	B H T:			
go over DIT with bank and Vivian												
03/31/12	03/23/12	5 69	Randall Franzen	83	250	0.50	125.00	936660	B H T:			
call from John K to go over business and I need												
to call Shelly about foundation												
05/31/12	05/25/12	5 69	Randall Franzen	83	250	1.00	250.00	944574	B H T:			
calls from Vivian to go over info for the audit												
and our visit next week												
83 Randall Franzen						10.50	2,625.00					
BUSTAX Year End Tax Work						80.50	13,473.00					
02/29/12	02/09/12	5 90	VINCENT BUCOLO	135	100	1.30	130.00	926455	B H T:			
135 VINCENT BUCOLO						1.30	130.00					
05/31/12	05/09/12	5 90	DAVID KUMOR	136	100	0.60	60.00	940188	B H T:			
UPDATING TRAIL BALANCE												
05/31/12	05/10/12	5 90	DAVID KUMOR	136	100	2.40	240.00	940189	B H T:			
UPDATING TRAIL BALANCE												
136 DAVID KUMOR						3.00	300.00					
BUSTAX Trial Balance Data Inpu						4.30	430.00					
06/30/12	06/14/12	5 97	Brett Bausinger	124	100	0.50	50.00	945304	B H T:			
06/30/12	06/20/12	5 97	Brett Bausinger	124	100	1.40	140.00	945948	B H T:			
124 Brett Bausinger						1.90	190.00					
BUSTAX Math/Proof Report/Retur						1.90	190.00					

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VOYNOW_024657

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

05/31/12	05/03/12	5 99	DAVID KUMOR	136 100	1.00	100.00	939509	B H T:
			UNICAP CALCULATIONS					
			136 DAVID KUMOR		1.00	100.00		
			BUSTAX Report Typing		1.00	100.00		
06/30/12	05/31/12	6 1	MEGAN WAGNER	134 100	8.50	850.00	942719	B H T:
			INTERIM VISIT					
			134 MEGAN WAGNER		8.50	850.00		
			INTSER Interim Visit Planning		8.50	850.00		
06/30/12	06/07/12	6 10	MEGAN WAGNER	134 100	0.50	50.00	943834	B H T:
			CASH INTERIM - ALL STORES					
			134 MEGAN WAGNER		0.50	50.00		
			INTSER Bank Reconciliation Rev		0.50	50.00		
06/30/12	05/31/12	6 13	Shawn McCormack	40 190	7.00	1,330.00	946592	B H T:
			40 Shawn McCormack		7.00	1,330.00		
			INTSER Rev. Ledger & Schedules		7.00	1,330.00		
06/30/12	05/31/12	6 20	Brett Bausinger	124 100	8.00	800.00	943278	B H T:
			124 Brett Bausinger		8.00	800.00		
			INTSER Service Dept Analysis		8.00	800.00		
06/30/12	05/31/12	6 60	DAVID KUMOR	136 100	9.00	900.00	943288	B H T:
			SERVICE DEPARTMENT					
			136 DAVID KUMOR		9.00	900.00		
			INTSER Income Tax Project & Ex		9.00	900.00		
01/31/12	01/11/12	6 84	DOROTHEA BURCH	132 50	0.10	5.00	923758	B H T:
			changes, eng ltr					
01/31/12	01/17/12	6 84	DOROTHEA BURCH	132 50	0.40	20.00	924317	B H T:
			print, copy, log in and mail eng ltr					
02/29/12	02/06/12	6 84	DOROTHEA BURCH	132 50	1.00	50.00	926894	B H T:
			changes, ltr, print, copy, cc, and certified to IRS					
			132 DOROTHEA BURCH		1.50	75.00		
			INTSER Letters to Client, Prep		1.50	75.00		
05/31/12	05/21/12	6 85	DOROTHEA BURCH	132 50	0.50	25.00	946552	B H T:
			print, copy, scan, fax and certified mail Star					

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VOYNOW_024658

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR		PRG BILL FRM: 10		CYC: 12		RATE FACTOR: 1.00		MGMT: 83		56	
STAR NISSAN INC./			VIVIAN									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE		HRS	AMOUNT	SEQ#	ACTION			

		* * CHARGEABLE FEES		BY CODES/STAFF/				* *				
Ltr to IRS												
		132 DOROTHEA BURCH				0.50	25.00					
		INSTER Staff Consult. & Meet				0.50	25.00					
06/30/12	06/01/12	6 99	DAVID KUMOR	136	100	1.60	160.00	943293	B H T:			
		SERVICE REPORTS										
06/30/12	06/04/12	6 99	DAVID KUMOR	136	100	0.60	60.00	943858	B H T:			
		SERVICE REPORT TYPING										
		136 DAVID KUMOR				2.20	220.00					
		INTSER Report Typing				2.20	220.00					
04/30/12	04/09/12	7 60	VINCENT BUCOLO	135	100	0.30	30.00	935261	B H T:			
		mwwtng with rob, return print and scan										
		135 VINCENT BUCOLO				0.30	30.00					
		PERSTX Income Tax Project & Ex				0.30	30.00					
06/30/12	06/01/12	8 32	MEGAN WAGNER	134	100	3.00	300.00	942722	B H T:			
		CAPITAL EXPENDITURES SURVEY										
06/30/12	06/04/12	8 32	MEGAN WAGNER	134	100	0.60	60.00	943814	B H T:			
		census										
06/30/12	06/06/12	8 32	MEGAN WAGNER	134	100	0.20	20.00	943823	B H T:			
		134 MEGAN WAGNER				3.80	380.00					
12/31/11	12/23/11	8 32	Randall Franzen	83	250	1.00	250.00	922441	B H T:			
		go over estate info										
03/31/12	03/02/12	8 32	Randall Franzen	83	250	1.00	250.00	932740	B H T:			
		look over estate return										
03/31/12	03/09/12	8 32	Randall Franzen	83	250	0.40	100.00	932799	B H T:			
		calls to go over Health saving acct and how ADP records it										
		83 Randall Franzen				2.40	600.00					
		Other Special Projects(detail)				6.20	980.00					
10/31/11	10/21/11	90 60	Randall Franzen	83	250	2.00	500.00	915410	B H T:			
		go over billing										
		83 Randall Franzen				2.00	500.00					
		VB-H-Scheduling				2.00	500.00					
* * TOTAL FEES						208.90	33,835.50					

* * DEBITS & CREDITS * *

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VOYNOW_024659

Estate
Estate

Voynow, Bayard, Whyte and Company, LLP
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2012
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC. / VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *								
01/31/11	01/31/11	99	3			-1,000.00	873882	ON HOLD
02/28/11	02/28/11	99	3			-1,000.00	874101	ON HOLD
03/31/11	03/31/11	99	3			-1,000.00	878441	ON HOLD
04/30/11	04/30/11	99	3			-1,000.00	883714	ON HOLD
05/31/11	05/31/11	99	3			-1,000.00	889344	ON HOLD
06/30/11	06/30/11	99	3			-1,000.00	892674	ON HOLD
07/31/11	07/31/11	99	3			-1,000.00	898296	ON HOLD
08/31/11	08/31/11	99	3			-1,000.00	903592	ON HOLD
09/30/11	09/30/11	99	3			-1,000.00	905805	ON HOLD
10/31/11	10/31/11	99	3			-1,000.00	910639	B H T:
11/30/11	11/30/11	99	3			-1,225.00	920379	B H T:
11/30/11	11/30/11	99	3			-1,000.00	914710	B H T:
12/31/11	12/31/11	99	3			-1,000.00	917949	B H T:
01/31/12	01/31/12	99	3			-1,000.00	922568	B H T:
02/29/12	02/29/12	99	3			-7,250.00	928030	B H T:
02/29/12	02/29/12	99	3			-1,000.00	925045	B H T:
03/31/12	03/31/12	99	3			-1,000.00	929013	B H T:
04/30/12	04/30/12	99	3			-1,000.00	934170	B H T:
05/31/12	05/31/12	99	3			-1,000.00	938950	B H T:
06/30/12	06/30/12	99	3			-1,000.00	942401	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -26,475.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
33,835.50	0.00	33,835.50	0.00	33,835.50	-26,475.00	7,360.50

2725
1225

11 Jul 2012 20:32

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024660

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 2.22.12
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 1.31.12 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2011 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,250.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,200

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # : 21364

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE: 7,250.00

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: 7,250.00

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VOYNOW_024661

Voynow, Bayard, Whyte and Company, LLP
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 22, 2012

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21364

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2011 CLOSING OF THE BOOKS
AND PREPARATION OF FEDERAL, STATE AND
CITY TAX RETURNS

AMOUNT DUE \$ 7,250.00

CONFIDENTIAL

VOYNOW_024662

(1) Today's date	(1) <u>9.30.11</u>
(2) Name of individual requesting this billing	(2) <u>RPS</u>
(3) Client Name	(3) <u>STAR NISSAN</u>
(4) Client # / File #	(4) <u>5266</u>
(5) This billing is for work done from Month Ending	(5a) <u> </u> 200
through the Month Ending	(5b) <u>9.30.11</u> , 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on December 31, 2010
closing of the books, preparation of tax work papers,
preparation of federal, state, and city Corp. tax returns.

Amount Due 3,410.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # 21046

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024663

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21046

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2010 CLOSING OF THE BOOKS,
PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,410.00

POSTED

CONFIDENTIAL

VOYNOW_024664

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
OCT-10	1,000	0	0	0	OCT-09	1,000	0	0	0
NOV-10	1,000	0	0	0	NOV-09	1,000	0	0	2,000
DEC-10	1,000	9,000	0	0	DEC-09	6,600	3,025	0	1,000
JAN-11	1,000	0	0	23,025	JAN-10	1,000	0	0	7,600
FEB-11	8,200	0	0	0	FEB-10	1,000	0	0	0
MAR-11	1,000	0	0	3,000	MAR-10	8,000	0	0	9,000
APR-11	1,000	0	0	0	APR-10	1,000	0	0	0
MAY-11	1,000	0	0	0	MAY-10	1,000	0	0	0
JUN-11	1,000	0	0	0	JUN-10	3,855	0	0	3,225
JUL-11	1,000	0	0	0	JUL-10	1,000	0	0	0
AUG-11	1,000	0	0	10,200	AUG-10	1,000	0	0	0
SEP-11	1,000	0	0	0	SEP-10	14,170	1,922	0	0
TOTAL	19,200	9,000	0	36,225	TOTAL	40,625	4,948	0	22,825
YTD	16,200	0	0	36,225	PYTD	32,025	1,922	0	19,825

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	3,000.00	A/R
WIP	4,005.00	2,031.00	5.00	818.00	5,215.00	10,739.00	22,813.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	147.50	-147.50	0.00%	BILLED	10/01/11	1,000.00	PRG
DOLLARS	0.00	27,912.00	-27,912.00	0.00%	PAYMENT	08/02/11	10,200.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
42,013.00	0.00	0.00	-19,200.00	22,813.00	3,000.00	0.00	25,813.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 22,813.00

Sales Tax Audit

Time	Bills
2010 750	9/30/10 7540
2009 19581	6/30/10 2855
2008 2500	9/17/09 1225
2007 13410	10/23/08 3005
36241	10/23/08 2730
	10/23/08 2610
	19965

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

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VOYNOW_024665

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
REVIEW ENGAGEMENT	1.00	275.00	275.00
BUSINESS TAX ENGAGEMENTS	102.90	20,472.00	20,747.00
INTERIM SERVICES	116.60	19,309.00	40,056.00
PERSONAL TAX RETURN SERVICES	1.00	250.00	40,306.00
SPECIAL PROJECTS-MUST USE MEMO	5.30	1,325.00	41,631.00
VB-ADMINISTRATIVE CODES	5.40	382.00	42,013.00
SYSTEM GENERATED FEES	0.00	-19,200.00	22,813.00

** TOTAL 232.20 22,813.00

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-19,200.00	-19,200.00
118 ROBERT KIRKHOPE	4.90	147.00	-19,053.00
12 PATRICK J. CATALINE	7.00	1,050.00	-18,003.00
124 Brett Bausinger	31.50	2,520.00	-15,483.00
127 RAFAEL VARGAS	0.20	10.00	-15,473.00
129 JOHN BRESLIN	5.60	616.00	-14,857.00
130 DAVE LOMBARDO	6.10	488.00	-14,369.00
40 Shawn McCormack	9.10	819.00	-13,550.00
48 Kenneth Mann	69.00	13,110.00	-440.00
56 Hugh Whyte	3.70	925.00	485.00
75 Bob Seibel	1.00	275.00	760.00
83 Randall Franzen	24.50	4,655.00	5,415.00
92 David Kaplan	69.40	17,350.00	22,765.00
	0.20	48.00	22,813.00

** TOTAL 232.20 22,813.00

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
10/31/10	37.70	4,591.00	4,591.00
11/30/10	8.30	-55.00	4,536.00
12/31/10	38.70	6,565.00	11,101.00
01/31/11	34.30	6,181.00	17,282.00
02/28/11	8.80	-6,593.00	10,689.00
03/31/11	4.50	125.00	10,814.00
04/30/11	3.70	-75.00	10,739.00
05/31/11	32.00	5,215.00	15,954.00
06/30/11	9.70	818.00	16,772.00
07/31/11	8.00	5.00	16,777.00
08/31/11	15.50	2,031.00	18,808.00
09/30/11	31.00	4,005.00	22,813.00

** TOTAL 232.20 22,813.00

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VOYNOW_024666

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

etc

83 Randall Franzen 13.20 3,300.00

BUSTAX Tax Audit/Examination 13.70 3,395.00

12/31/10 12/16/10 5 68 Brett Bausinger 124 50 0.20 10.00 868667 ON HOLD TP
 Set up of Star Nissan 2010 planning file

124 Brett Bausinger 0.20 10.00

12/31/10 12/06/10 5 68 Bob Seibel 75 190 2.00 380.00 867394 ON HOLD TP
 Prepair for tax planning

75 Bob Seibel 2.00 380.00

BUSTAX Tax Planning 2.20 390.00

06/30/11 06/10/11 5 69 PATRICK J. CATALINE 12 80 2.50 200.00 894119 B H T:
 adjusting entries

07/31/11 06/29/11 5 69 PATRICK J. CATALINE 12 80 2.50 200.00 901666 B H T:
 481a adjustment

07/31/11 06/30/11 5 69 PATRICK J. CATALINE 12 80 3.00 240.00 901667 B H T:
 tax return

08/31/11 08/01/11 5 69 PATRICK J. CATALINE 12 80 1.20 96.00 904616 B H T:
 adjusting return

08/31/11 08/02/11 5 69 PATRICK J. CATALINE 12 80 1.50 120.00 904621 B H T:
 2848, 3115 & attachment

09/30/11 08/29/11 5 69 PATRICK J. CATALINE 12 80 0.30 24.00 906709 B H T:
 printing out 2009 return

12 PATRICK J. CATALINE 11.00 880.00

08/31/11 08/11/11 5 69 RAFAEL VARGAS 127 110 1.00 110.00 904680 B H T: IRS
 2848 Power of attorney.

127 RAFAEL VARGAS 1.00 110.00

02/28/11 02/10/11 5 69 JOHN BRESLIN 129 80 0.20 16.00 876502 B H T:
 ext

02/28/11 02/21/11 5 69 JOHN BRESLIN 129 80 0.20 16.00 878274 B H T:

129 JOHN BRESLIN 0.40 32.00

01/31/11 01/26/11 5 69 Shawn McCormack 40 190 7.00 1,330.00 875370 B H T: FW
 01/31/11 01/27/11 5 69 Shawn McCormack 40 190 7.00 1,330.00 875371 B H T: FW
 01/31/11 01/28/11 5 69 Shawn McCormack 40 190 7.00 1,330.00 875372 B H T: FW
 02/28/11 02/04/11 5 69 Shawn McCormack 40 190 2.00 380.00 875381 B H T:

40 Shawn McCormack 23.00 4,370.00

12/31/10 12/21/10 5 69 Bob Seibel 75 190 2.50 475.00 870679 ON HOLD
 Analysis of John K. loans for Vivian & Mike K.

12/31/10 12/23/10 5 69 Bob Seibel 75 190 0.50 95.00 870664 ON HOLD
 Loan analysis

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024667

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56										
STAR NISSAN INC./		VIVIAN									
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION		

		* *	CHARGEABLE FEES	BY CODES/STAFF/			* *				
01/31/11	01/14/11	5 69	Bob Seibel	75	190	1.00	190.00	872467	B H T:		
			Prepair for visit.								
01/31/11	01/29/11	5 69	Bob Seibel	75	190	1.00	190.00	874628	B H T:		
			Follow up from visit.								
02/28/11	02/04/11	5 69	Bob Seibel	75	190	0.50	95.00	879234	B H T:		
			E-mail Mike/Vivian about 211-10/34 Jamaica Ave Corp.								
02/28/11	02/15/11	5 69	Bob Seibel	75	190	0.50	95.00	879303	B H T:		
02/28/11	02/17/11	5 69	Bob Seibel	75	190	1.00	190.00	879311	B H T:		
02/28/11	02/19/11	5 69	Bob Seibel	75	190	0.50	95.00	879331	B H T:		
06/30/11	06/07/11	5 69	Bob Seibel	75	190	1.00	190.00	897622	B H T:		
06/30/11	06/08/11	5 69	Bob Seibel	75	190	1.00	190.00	897628	B H T:		
07/31/11	07/29/11	5 69	Bob Seibel	75	190	1.00	190.00	903816	B H T:		
			Go over return.								
08/31/11	08/02/11	5 69	Bob Seibel	75	190	0.50	95.00	904000	B H T:		
			Go over return.								
08/31/11	08/04/11	5 69	Bob Seibel	75	190	1.00	190.00	904012	B H T:		
			Tax return.								
08/31/11	08/16/11	5 69	Bob Seibel	75	190	0.50	95.00	907001	B H T:		
			Tax returns.								
08/31/11	08/22/11	5 69	Bob Seibel	75	190	0.50	95.00	907029	B H T:		
			3115 to KM								
08/31/11	08/25/11	5 69	Bob Seibel	75	190	1.00	190.00	907048	B H T:		
			Tax returns.								
08/31/11	08/26/11	5 69	Bob Seibel	75	190	1.00	190.00	907057	B H T:		
			Tax returns.								
09/30/11	08/29/11	5 69	Bob Seibel	75	190	1.00	190.00	907065	B H T:		
			Tax returns.								
09/30/11	08/31/11	5 69	Bob Seibel	75	190	0.50	95.00	907079	B H T:		
			E-file								
09/30/11	09/23/11	5 69	Bob Seibel	75	190	0.50	95.00	910293	B H T:		
			Clean up files.								
		75	Bob Seibel			17.00	3,230.00				
12/31/10	12/07/10	5 69	Randall Franzen	83	250	8.50	2,125.00	869065	ON HOLD		
			go to dealership and do tax planning								
01/31/11	01/26/11	5 69	Randall Franzen	83	250	8.00	2,000.00	874310	B H T:		
			go to NY and do the year end work								
01/31/11	01/28/11	5 69	Randall Franzen	83	250	2.00	500.00	874313	B H T:		
			go to NY and do the year end work								
01/31/11	12/29/10	5 69	Randall Franzen	83	250	1.00	250.00	870819	B H T:		
			calls from Vivina to go over memo and Mike question on rec								
02/28/11	02/08/11	5 69	Randall Franzen	83	250	2.00	500.00	877536	B H T:		
			go over year end work								
03/31/11	03/04/11	5 69	Randall Franzen	83	250	1.00	250.00	885903	B H T:		
			calls from Mike to go over settlement with the GTR and lawyers								
03/31/11	03/24/11	5 69	Randall Franzen	83	250	3.00	750.00	886067	B H T:		
			go over Koufakis returns								
04/30/11	03/28/11	5 69	Randall Franzen	83	250	0.50	125.00	886096	B H T:		
			go over bank list								
04/30/11	03/29/11	5 69	Randall Franzen	83	250	1.00	250.00	886137	B H T:		
			calls from vivian to go over tax notice for								

TP
FW
FW

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024668

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

04/30/11 04/11/11 5 69 Subaru and status of extensions and the boys incmoe
 Randall Franzen 83 250 1.20 300.00 886271 B H T:
 calls to SR to go ver taxes and why there are
 06/30/11 06/13/11 5 69 estension and try to gert info on trust and estate
 Randall Franzen 83 250 1.00 250.00 898647 B H T:
 get info from SR to figure what to pay for taxes
 07/31/11 06/29/11 5 69 for him
 Randall Franzen 83 250 1.50 375.00 898718 B H T:
 go over 5500 info

E
 E
 401K

83 Randall Franzen 30.70 7,675.00

BUSTAX Year End Tax Work 83.10 16,297.00

06/30/11 06/10/11 5 82 David Kaplan 92 240 0.20 48.00 893690 B H T:
 Look at form 5500 SF.

401K

92 David Kaplan 0.20 48.00

BUSTAX Client Assist UNBUDGETE 0.20 48.00

02/28/11 02/07/11 5 90 PATRICK J. CATALINE 12 80 1.50 120.00 877071 B H T:

12 PATRICK J. CATALINE 1.50 120.00

BUSTAX Trial Balance Data Inpu 1.50 120.00

09/30/11 08/29/11 5 97 JOHN BRESLIN 129 80 1.20 96.00 905980 B H T:

129 JOHN BRESLIN 1.20 96.00

BUSTAX Math/Proof Report/Retur 1.20 96.00

09/30/11 08/30/11 6 1 ROBERT KIRKHOPE 118 150 7.00 1,050.00 906700 B H T:
 STAR INTERIM VISIT

118 ROBERT KIRKHOPE 7.00 1,050.00

I

05/31/11 05/23/11 6 1 Bob Seibel 75 190 2.00 380.00 893083 B H T:

75 Bob Seibel 2.00 380.00

I

INTSER Interim Visit Planning 9.00 1,430.00

10/31/10 10/27/10 6 12 Shawn McCormack 40 190 7.00 1,330.00 864437 ON HOLD

40 Shawn McCormack 7.00 1,330.00

I

INTSER Factory Fin. St. Review 7.00 1,330.00

09/30/11 08/30/11 6 13 PATRICK J. CATALINE 12 80 9.00 720.00 906713 B H T:

12 PATRICK J. CATALINE 9.00 720.00

I

05/31/11 05/24/11 6 13 Shawn McCormack 40 190 7.00 1,330.00 897169 B H T:

I

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024669

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

40	Shawn McCormack				7.00	1,330.00			
10/31/10	10/27/10	6 13	Randall Franzen	83 250	4.00	1,000.00	864697	ON HOLD	I I I I I I I I
			Go to NY for a visit						
12/31/10	12/01/10	6 13	Randall Franzen	83 250	3.00	750.00	869048	ON HOLD	
			letter						
05/31/11	05/23/11	6 13	Randall Franzen	83 250	2.00	500.00	893306	B H T:	
			get readt for visit						
05/31/11	05/24/11	6 13	Randall Franzen	83 250	4.00	1,000.00	893301	B H T:	
			go to ny and do imterim visit						
05/31/11	05/27/11	6 13	Randall Franzen	83 250	1.50	375.00	893312	B H T:	I
			calls with vivian and lawyer						
06/30/11	06/06/11	6 13	Randall Franzen	83 250	1.00	250.00	898600	B H T:	
			work on the letter						
06/30/11	06/07/11	6 13	Randall Franzen	83 250	2.00	500.00	898613	B H T:	I
			go over letters						
09/30/11	08/30/11	6 13	Randall Franzen	83 250	4.00	1,000.00	907583	B H T:	
			go to NY and do an interim visit						
83	Randall Franzen				21.50	5,375.00			
	INTSER Rev. Ledger & Schedules				37.50	7,425.00			
10/31/10	10/27/10	6 20	PATRICK J. CATALINE	12 80	7.00	560.00	863545	ON HOLD	I
			12 PATRICK J. CATALINE		7.00	560.00			
05/31/11	05/24/11	6 20	JOHN BRESLIN	129 80	4.50	360.00	892808	B H T:	I
			129 JOHN BRESLIN		4.50	360.00			
	INTSER Service Dept Analysis				11.50	920.00			
10/31/10	10/26/10	6 39	RAFAEL VARGAS	127 110	4.50	495.00	863559	ON HOLD	F
			Federal and State Tax Research in how to start a Private Foundation.						
			127 RAFAEL VARGAS		4.50	495.00			
	INTSER Other Services USE MEMO				4.50	495.00			
12/31/10	12/07/10	6 68	Shawn McCormack	40 190	7.00	1,330.00	869566	ON HOLD) TP
12/31/10	12/08/10	6 68	Shawn McCormack	40 190	7.00	1,330.00	869567	ON HOLD	
12/31/10	12/09/10	6 68	Shawn McCormack	40 190	2.50	475.00	869568	ON HOLD	
12/31/10	12/13/10	6 68	Shawn McCormack	40 190	1.00	190.00	869574	ON HOLD	
40	Shawn McCormack				17.50	3,325.00			
	INTSER Tax Planning				17.50	3,325.00			
11/30/10	11/08/10	6 84	PATRICK J. CATALINE	12 80	2.00	160.00	865544	ON HOLD) I
12/31/10	12/02/10	6 84	PATRICK J. CATALINE	12 80	1.00	80.00	867222	ON HOLD	
			getting star letters toegther, editing/service write up						

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DWIP SORT ON CLIENT ID

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CONFIDENTIAL

VOYNOW_024670

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

Other Special Projects(detail)						5.30	1,325.00		
10/31/10	10/22/10	90 17	ELISA BRABAZON	11	30	0.20	6.00	863018	ON HOLD
remailed a letter fedex to vivian									
		11	ELISA BRABAZON			0.20	6.00		
VB-F-Federal Express						0.20	6.00		
10/31/10	10/14/10	90 36	ELISA BRABAZON	11	30	0.50	15.00	860604	ON HOLD
worked on letter to IRS									
11/30/10	11/08/10	90 36	ELISA BRABAZON	11	30	2.20	66.00	865123	ON HOLD
typed interim letter									
12/31/10	12/06/10	90 36	ELISA BRABAZON	11	30	1.50	45.00	867313	ON HOLD
interim letter									
		11	ELISA BRABAZON			4.20	126.00		
VB-F-Type/Copy Internal Doc.						4.20	126.00		
05/31/11	04/27/11	90 44	Randall Franzen	83	250	1.00	250.00	890704	B H T:
bills									
		83	Randall Franzen			1.00	250.00		
VB-H-Billing						1.00	250.00		

* * TOTAL FEES 232.20 42,013.00 (ON HOLD 14,101.00)

* * DEBITS & CREDITS * *

10/31/10	10/31/10	99 3				-1,000.00	862730	ON HOLD
11/30/10	11/30/10	99 3				-1,000.00	863148	ON HOLD
12/31/10	12/31/10	99 3				-1,000.00	866967	ON HOLD
01/31/11	01/31/11	99 3				-1,000.00	873882	B H T:
02/28/11	02/28/11	99 3				-1,000.00	874101	B H T:
02/28/11	02/28/11	99 3				-7,200.00	876036	B H T:
03/31/11	03/31/11	99 3				-1,000.00	878441	B H T:
04/30/11	04/30/11	99 3				-1,000.00	883714	B H T:
05/31/11	05/31/11	99 3				-1,000.00	889344	B H T:
06/30/11	06/30/11	99 3				-1,000.00	892674	B H T:
07/31/11	07/31/11	99 3				-1,000.00	898296	B H T:
08/31/11	08/31/11	99 3				-1,000.00	903592	B H T:
09/30/11	09/30/11	99 3				-1,000.00	905805	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -19,200.00 (ON HOLD 0.00)

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024671

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./ VIVIAN

CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
-----	-----	-----	-----	-----	-----	-----
42,013.00	0.00	42,013.00	0.00	42,013.00	-19,200.00	22,813.00
						=====

18 Oct 2011 12:22

DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024672

(1) Today's date (1) 9.30.10
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____ 200 ____
through the Month Ending (5b) 9.30.10 200 ____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Final billing for work completed on New York State sales tax audit
including follow up with auditor on lease error calculations
Provide various follow up information requested
by the auditor to complete the audit. Review final audit findings with
the auditor and wrap up of the audit,
and various other follow up items.

Accountants:

Randall Franzen

Bob Seibel

Amount Due 2,215.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: -

DATE BILLED: W.I.P. TO TRANSFER:

REUSE THROUGH W.I.P. TO HOLD:

CLIENT # / FILE # W.I.P. TO CLEAR:

CLIENT NAME: WRITE UP / DOWN:

BILL # 2104

DATE KEYPUNCHED: BILL

TOTAL AMOUNT BILLABLE: -

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL: -

CONFIDENTIAL

VOYNOW_024673

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21044

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
NEW YORK STATE SALES TAX AUDIT INCLUDING
FOLLOW UP WITH AUDITOR ON LEASE ERROR
CALCULATIONS. PROVIDE VARIOUS FOLLOW
UP INFORMATION REQUESTED BY THE AUDITOR
TO COMPLETE THE AUDIT. REVIEW FINAL
AUDIT FINDINGS WITH THE AUDITOR AND
WRAP UP OF THE AUDIT AND VARIOUS OTHER
FOLLOW UP ITEMS

AMOUNT DUE

\$ 2,215.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL

POSTED

CONFIDENTIAL

VOYNOW_024674

CONFIDENTIAL

VOYNOW_024675

(1) Today's date	(1)	<u>9.30.11</u>
(2) Name of individual requesting this billing	(2)	<u>RPS</u>
(3) Client Name	(3)	<u>STAR NISSAN</u>
(4) Client # / File #	(4)	<u>5266</u>
(5) This billing is for work done from Month Ending	(5a)	<u> </u> 200
through the Month Ending	(5b)	<u>9.30.11</u> 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,025.00

If this is a zero bill (to clear out W.I.P.) write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

CLIENT NAME:

W.I.P. TO CLEAR:

BILL # : 21052

WRITE UP / (DOWN):

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

J.K. 1040

CONFIDENTIAL

VOYNOW_024676

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21052

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 3,025.00

POSTED

CONFIDENTIAL

VOYNOW_024677

(1) Today's date (1) 9.30.11
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) 200
through the Month Ending (5b) 9.30.11 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed related to the IRS audit of Star Nissan
for tax year 2009 including: preparation of IRS power of attorney form for the audit,
gather information for the audit. Various phone calls to IRS auditor M. Yakubova,
to determine information needed for initial visit and schedule visit. Phone calls with
Vivian, and Anna to coordinate the gathering of information needed for the audit.
This billing includes time expended through 9/23/2011.

Accountant:

Randall Franzen

Bob Seibel

Rob Kirkhope

Amount Due 2,725.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.:

DATE BILLED: W.I.P. TO TRANSFER:

BILLED THROUGH CLIENT # / FILE # W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME: WRITE UP / DOWN:

BILL # 21095

DATE KEYPUNCHED: BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

POSTED

CONFIDENTIAL

VOYNOW_024678

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21045

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
RELATED TO THE IRS AUDIT OF STAR NISSAN
FOR TAX YEAR 2009 INCLUDING PREPARATION
OF IRS POWER OF ATTORNEY FORM FOR THE
AUDIT AND GATHER INFORMATION FOR THE AUDIT.
VARIOUS PHONE CALLS TO IRS AUDITOR M.
YAKUBOVA, TO DETERMINE INFORMATION NEEDED
FOR INITIAL VISIT AND SCHEDULE VISIT.
PHONE CALLS WITH VIVIAN AND ANNA TO
COORDINATE THE GATHERING OF INFORMATION
NEEDED FOR THE AUDIT. THIS BILLING INCLUDES
TIME EXPENDED THROUGH 9/23/2011.

AMOUNT DUE

\$ 2,725.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
ROB KIRKHOPE

POSTED

CONFIDENTIAL

VOYNOW_024679

(1) Today's date (1) 9.30.11
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR TOYOTA
(4) Client # / File # (4) 5267
(5) This billing is for work done from Month Ending (5a) _____, 200_____
through the Month Ending (5b) 9.30.11, 200____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Special accounting services as requested.

Amount Due 3,140.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

BILL # : 21047

WRITE UP / (DOWN): _____

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: _____

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: _____

POSTED

Estate of Mrs. Koufakis

CONFIDENTIAL

VOYNOW_024680

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR TOYOTA
205-11 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5267/
Invoice: 21047

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE \$ 3,140.00

POSTED

CONFIDENTIAL

VOYNOW_024681

(1) Today's date	(1)	9.30.11
(2) Name of individual requesting this billing	(2)	RPS
(3) Client Name	(3)	STAR NISSAN
(4) Client # / File #	(4)	5266
(5) This billing is for work done from Month Ending	(5a)	200
through the Month Ending	(5b)	9.30.11 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Preparation of form 3115, Application for change in accounting method, related to IRS changes to Internal Revenue Code Section 263A for capitalization of Unicap amounts, and election of safe harbor Methods allowed under Revenue Procedure 2010-44. 1,500.00

Analysis of current capitalization requirements as well as analysis of Previous Unicap capitalization amounts required to be capitalized into the Lifo Increment layers. 675.00

Amount Due 2,175.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

TOTAL W.I.P.:

DATE BILLED:

W.I.P. TO TRANSFER:

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD:

W.I.P. TO CLEAR:

CLIENT NAME:

WRITE UP / (DOWN):

BILL # : 21030

DATE KEYPUNCHED:

BILL

TOTAL AMOUNT BILLABLE:

LESS RETAINERS AND OR PROGRESS BILLING:

AMOUNT OF BILL:

CONFIDENTIAL

VOYNOW_024682

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21030

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION
FOR CHANGE IN ACCOUNTING METHOD, RELATED
TO CHANGE WITHIN INTERNAL REVENUE CODE
SECTION 263A, UNIFORM CAPITALIZATION
(UNICAP) INVENTORY COSTS BY ELECTION OF
SAFE HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

RECONSTRUCTION OF PREVIOUS YEARS' UNICAP
COSTS, AS APPLIED TO YEAR BEGINNING INVENTORIES
AND LIFO INVENTORY LAYERS FOR DEVELOPMENT OF
REQUIRED IRC 481(a) ADJUSTMENT UNDER REV.
PROC. 2010-44.

675.00

AMOUNT DUE

\$ 2,175.00

CONFIDENTIAL

VOYNOW_024683

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 21030

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION FOR
CHANGE IN ACCOUNTING METHOD, RELATED TO
IRS CHANGES TO INTERNAL REVENUE CODE
SECTION 263A FOR CAPITALIZATION OF
UNICAP AMOUNTS, AND ELECTION OF SAFE
HARBOR METHODS ALLOWED UNDER REVENUE
PROCEDURE 2010-44.

\$ 1,500.00

ANALYSIS OF CURRENT CAPITALIZATION
REQUIREMENTS AS WELL AS ANALYSIS OF
PREVIOUS UNICAP CAPITALIZATION AMOUNTS
REQUIRED TO BE CAPITALIZED INTO THE LIFO
INCREMENT LAYERS.

675.00

AMOUNT DUE

\$ 2,175.00

CONFIDENTIAL

VOYNOW_024684

VOYNOW BAYARD CO
WIP

(1) Today's date (1) 4.12.11
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 1.31.11, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Progress billing for work completed
on the December 31 2010 closing of the books
preparation of Federal , State and city
corporate tax returns.

Accountant

Amount Due 7,200.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL)

W.I.P.

LAST YEAR BILL: 7,000

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

:

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL # : 20637

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 7,200.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 7,200.00

CONFIDENTIAL

VOYNOW_024685

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

February 15, 2011

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20637

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED
ON THE DECEMBER 31, 2010 CLOSING OF
THE BOOKS AND PREPARATION OF FEDERAL,
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE \$ 7,200.00

CONFIDENTIAL

VOYNOW_024686

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JAN-10	1,000	0	0	7,600	JAN-09	1,000	0	0	0
FEB-10	1,000	0	0	0	FEB-09	8,000	0	0	0
MAR-10	8,000	0	0	9,000	MAR-09	1,000	0	0	0
APR-10	1,000	0	0	0	APR-09	1,000	0	0	2,000
MAY-10	1,000	0	0	0	MAY-09	1,000	0	0	9,000
JUN-10	3,855	0	0	3,225	JUN-09	1,000	0	0	0
JUL-10	1,000	0	0	0	JUL-09	1,000	0	0	3,000
AUG-10	1,000	0	0	0	AUG-09	1,000	0	0	0
SEP-10	14,170	1,922	0	0	SEP-09	2,225	0	0	1,000
OCT-10	1,000	0	0	0	OCT-09	1,000	0	0	0
NOV-10	1,000	0	0	0	NOV-09	1,000	0	0	2,000
DEC-10	1,000	0	0	0	DEC-09	6,600	3,025	0	1,000
TOTAL	35,025	1,922	0	19,825	TOTAL	25,825	3,025	0	18,000
YTD	35,025	1,922	0	19,825	PYTD	25,825	3,025	0	18,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	1,000.00	1,000.00	14,170.00	1,000.00	4,855.00	23,025.00	A/R
WIP	6,565.00	-55.00	4,591.00	-1,000.00	-1,000.00	-7,000.00	2,101.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	275.30	-275.30	0.00%	BILLED	12/01/10	1,000.00	PRG
DOLLARS	0.00	47,203.50	-47,203.50	0.00%	PAYMENT	06/28/10	3,225.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
14,101.00	0.00	0.00	-12,000.00	2,101.00	23,025.00	0.00	25,126.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 2,101.00

WIP TO XFER: _____

WIP TO HOLD: 11100WIP TO CLEAR: -7000WRITE UP/DOWN: 9000AMOUNT TO BILL: 0APPROVED BY: Km DATE: 1/25/11

HW

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 /

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CONFIDENTIAL

VOYNOW_024687

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
BUSINESS TAX ENGAGEMENTS	16.70	3,835.00	3,835.00
INTERIM SERVICES	63.60	10,134.00	13,969.00
VB-ADMINISTRATIVE CODES	4.40	132.00	14,101.00
SYSTEM GENERATED FEES	0.00	-12,000.00	2,101.00
** TOTAL	84.70	2,101.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
11 ELISA BRABAZON	0.00	-12,000.00	-12,000.00
12 PATRICK J. CATALINE	4.40	132.00	-11,868.00
124 Brett Bausinger	10.00	800.00	-11,068.00
127 RAFAEL VARGAS	0.20	10.00	-11,058.00
130 DAVE LOMBARDO	4.50	495.00	-10,563.00
40 Shawn McCormack	9.10	819.00	-9,744.00
75 Bob Seibel	32.00	6,080.00	-3,664.00
83 Randall Franzen	6.00	1,140.00	-2,524.00
	18.50	4,625.00	2,101.00
** TOTAL	84.70	2,101.00	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/10	0.00	-1,000.00	-1,000.00
02/28/10	0.00	-1,000.00	-2,000.00
03/31/10	0.00	-1,000.00	-3,000.00
04/30/10	0.00	-1,000.00	-4,000.00
05/31/10	0.00	-1,000.00	-5,000.00
06/30/10	0.00	-1,000.00	-6,000.00
07/31/10	0.00	-1,000.00	-7,000.00
08/31/10	0.00	-1,000.00	-8,000.00
09/30/10	0.00	-1,000.00	-9,000.00
10/31/10	37.70	4,591.00	-4,409.00
11/30/10	8.30	-55.00	-4,464.00
12/31/10	38.70	6,565.00	2,101.00
** TOTAL	84.70	2,101.00	

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 /

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CONFIDENTIAL

VOYNOW_024688

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10 09/27/10 5 65 Randall Franzen 83 250 1.00 250.00 859024 B/H T:
 get email sent to D Moore fro sales tax audit
 10/31/10 10/22/10 5 65 Randall Franzen 83 250 2.00 500.00 864692 B/H T:
 go over info that Star needs to sign and send off
 to sales tax audit

83 Randall Franzen 3.00 750.00

BUSTAX Tax Audit/Examination 3.00 750.00

12/31/10 12/16/10 5 68 Brett Bausinger 124 50 0.20 10.00 868667 B/H T:
 Set up of Star Nissan 2010 planning file

124 Brett Bausinger 0.20 10.00

12/31/10 12/06/10 5 68 Bob Seibel 75 190 2.00 380.00 867394 B/H T:
 Prepair for tax planning

75 Bob Seibel 2.00 380.00

BUSTAX Tax Planning 2.20 390.00

12/31/10 12/21/10 5 69 Bob Seibel 75 190 2.50 475.00 870679 B/H T:
 Analysis of John K. loans for Vivian & Mike K.

12/31/10 12/23/10 5 69 Bob Seibel 75 190 0.50 95.00 870664 B/H T:
 Loan analysis

75 Bob Seibel 3.00 570.00

12/31/10 12/07/10 5 69 Randall Franzen 83 250 8.50 2,125.00 869065 B/H T:
 go to dealership and do tax planning

83 Randall Franzen 8.50 2,125.00

BUSTAX Year End Tax Work 11.50 2,695.00

10/31/10 10/27/10 6 12 Shawn McCormack 40 190 7.00 1,330.00 864437 B/H T:

40 Shawn McCormack 7.00 1,330.00

INTSER Factory Fin. St. Review 7.00 1,330.00

10/31/10 10/27/10 6 13 Randall Franzen 83 250 4.00 1,000.00 864697 B/H T:
 Go to NY for a visit

12/31/10 12/01/10 6 13 Randall Franzen 83 250 3.00 750.00 869048 B/H T:
 letter

83 Randall Franzen 7.00 1,750.00

INTSER Rev. Ledger & Schedules 7.00 1,750.00

10/31/10 10/27/10 6 20 PATRICK J. CATALINE 12 80 7.00 560.00 863545 B/H T:

12 PATRICK J. CATALINE 7.00 560.00

INTSER Service Dept Analysis 7.00 560.00

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 /

PAGE: 169

CONFIDENTIAL

VOYNOW_024689

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

10/31/10 10/26/10 6 39 RAFAEL VARGAS 127 110 4.50 495.00 863559 B(H) T:
 Federal and State Tax Research in how to start a
 Private Foundation.

127 RAFAEL VARGAS 4.50 495.00

INTSER Other Services USE MEMO 4.50 495.00

12/31/10 12/07/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869566 B(H) T:
 12/31/10 12/08/10 6 68 Shawn McCormack 40 190 7.00 1,330.00 869567 B(H) T:
 12/31/10 12/09/10 6 68 Shawn McCormack 40 190 2.50 475.00 869568 B(H) T:
 12/31/10 12/13/10 6 68 Shawn McCormack 40 190 1.00 190.00 869574 B(H) T:

40 Shawn McCormack 17.50 3,325.00

INTSER Tax Planning 17.50 3,325.00

11/30/10 11/08/10 6 84 PATRICK J. CATALINE 12 80 2.00 160.00 865544 B(H) T:
 12/31/10 12/02/10 6 84 PATRICK J. CATALINE 12 80 1.00 80.00 867222 B(H) T:
 getting star letters together, editing/service
 write up

12 PATRICK J. CATALINE 3.00 240.00

10/31/10 10/26/10 6 84 DAVE LOMBARDO 130 90 0.50 45.00 862867 B(H) T:
 ENGMT PLANNING
 10/31/10 10/27/10 6 84 DAVE LOMBARDO 130 90 7.00 630.00 862875 B(H) T:
 CLIENT VISIT
 11/30/10 11/08/10 6 84 DAVE LOMBARDO 130 90 0.60 54.00 865154 B(H) T:
 INTERIM LTTR
 12/31/10 12/03/10 6 84 DAVE LOMBARDO 130 90 1.00 90.00 866732 B(H) T:
 INTERIM LTTR

130 DAVE LOMBARDO 9.10 819.00

10/31/10 10/29/10 6 84 Shawn McCormack 40 190 4.00 760.00 864440 B(H) T:
 11/30/10 11/01/10 6 84 Shawn McCormack 40 190 3.50 665.00 864444 B(H) T:

40 Shawn McCormack 7.50 1,425.00

12/31/10 12/03/10 6 84 Bob Seibel 75 190 1.00 190.00 867255 B(H) T:
 Interim letter.

75 Bob Seibel 1.00 190.00

INTSER Letters to Client, Prep 20.60 2,674.00

10/31/10 10/22/10 90 17 ELISA BRABAZON 11 30 0.20 6.00 863018 B(H) T:
 remailed a letter fedex to vivian

11 ELISA BRABAZON 0.20 6.00

VB-F-Federal Express 0.20 6.00

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 /

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CONFIDENTIAL

VOYNOW_024690

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 12/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES/STAFF/ * *									
10/31/10	10/14/10	90 36	ELISA BRABAZON	11	30	0.50	15.00	860604	B H T:
			worked on letter to IRS						
11/30/10	11/08/10	90 36	ELISA BRABAZON	11	30	2.20	66.00	865123	B H T:
			typed interim letter						
12/31/10	12/06/10	90 36	ELISA BRABAZON	11	30	1.50	45.00	867313	B H T:
			interim letter						
		11	ELISA BRABAZON			4.20	126.00		
			VB-F-Type/Copy Internal Doc.			4.20	126.00		
		* *	TOTAL FEES			84.70	14,101.00		

14101
 3000
 11101

* * DEBITS & CREDITS * *									
01/31/10	01/31/10	99 3					-1,000.00	823305	ON HOLD
02/28/10	02/28/10	99 3					-1,000.00	826447	ON HOLD
03/31/10	03/31/10	99 3					-1,000.00	828960	ON HOLD
04/30/10	04/30/10	99 3					-1,000.00	840259	ON HOLD
05/31/10	05/31/10	99 3					-1,000.00	840981	ON HOLD
06/30/10	06/30/10	99 3					-1,000.00	844628	ON HOLD
07/31/10	07/31/10	99 3					-1,000.00	851236	ON HOLD
08/31/10	08/31/10	99 3					-1,000.00	851985	ON HOLD
09/30/10	09/30/10	99 3					-1,000.00	854436	ON HOLD
10/31/10	10/31/10	99 3					-1,000.00	862730	B H T:
11/30/10	11/30/10	99 3					-1,000.00	863148	B H T:
12/31/10	12/31/10	99 3					-1,000.00	866967	B H T:

3000

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -12,000.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
14,101.00	0.00	14,101.00	0.00	14,101.00	-12,000.00	2,101.00
=====						

17 Jan 2011 11:31

DWIP SORT ON CLIENT NAME 5266 /

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CONFIDENTIAL

VOYNOW_024691

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20290

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE
BOOKS; PREPARATION OF TAX WORKPAPERS,
PREPARATION OF FEDERAL, STATE AND CITY
CORPORATE TAX RETURNS

AMOUNT DUE

\$ 2,670.00

CONFIDENTIAL

VOYNOW_024693

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
NOV-09	1,000	0	0	2,000	NOV-08	1,000	0	0	2,000
DEC-09	6,600	3,025	0	1,000	DEC-08	1,110	0	0	16,915
JAN-10	1,000	0	0	7,600	JAN-09	1,000	0	0	0
FEB-10	1,000	0	0	0	FEB-09	8,000	0	0	0
MAR-10	8,000	0	0	9,000	MAR-09	1,000	0	0	0
APR-10	1,000	0	0	0	APR-09	1,000	0	0	2,000
MAY-10	1,000	0	0	0	MAY-09	1,000	0	0	9,000
JUN-10	3,855	0	0	3,225	JUN-09	1,000	0	0	0
JUL-10	1,000	0	0	0	JUL-09	1,000	0	0	3,000
AUG-10	1,000	0	0	0	AUG-09	1,000	0	0	0
SEP-10	1,000	0	0	0	SEP-09	2,225	0	0	1,000
OCT-10	0	0	0	0	OCT-09	1,000	0	0	0
TOTAL	26,455	3,025	0	22,825	TOTAL	20,335	0	0	33,915
YTD	18,855	0	0	19,825	PYTD	18,225	0	0	15,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	0.00	1,000.00	1,000.00	1,000.00	3,855.00	0.00	6,855.00	A/R
WIP	250.00	-716.00	4,160.50	3,997.00	2,920.00	-8,114.00	2,497.50	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	191.60	-191.60	0.00%	BILLED	09/02/10	1,000.00	PRG
DOLLARS	0.00	33,352.50	-33,352.50	0.00%	PAYMENT	06/28/10	3,225.00	SN

<-----WORK-IN-PROCESS----->					NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEES	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE	
33,352.50	0.00	0.00	-30,855.00	2,497.50	6,855.00	0.00	9,352.50	

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP 2,497.50

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

13 Oct 2010 11:58

DWIP SORT ON CLIENT NAME 5266 /

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CONFIDENTIAL

VOYNOW_024694

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	58.20	4,656.00	4,656.00
REVIEW ENGAGEMENT	1.50	412.50	5,068.50
EMPLOYEE BENEFIT PLANS	1.20	288.00	5,356.50
BUSINESS TAX ENGAGEMENTS	119.10	25,832.00	31,188.50
INTERIM SERVICES	8.70	1,637.00	32,825.50
PERSONAL TAX RETURN SERVICES	0.90	27.00	32,852.50
SPECIAL PROJECTS-MUST USE MEMO	2.00	500.00	33,352.50
SYSTEM GENERATED FEES	0.00	-30,855.00	2,497.50
** TOTAL	191.60	2,497.50	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
	0.00	-30,855.00	-30,855.00
11 ELISA BRABAZON	0.40	12.00	-30,843.00
119 ANNEMARIE DISCHINGER	1.30	39.00	-30,804.00
12 PATRICK J. CATALINE	8.90	712.00	-30,092.00
127 RAFAEL VARGAS	0.20	22.00	-30,070.00
129 JOHN BRESLIN	59.80	4,784.00	-25,286.00
130 DAVE LOMBARDO	0.20	18.00	-25,268.00
40 Shawn McCormack	31.50	5,985.00	-19,283.00
48 Kenneth Mann	0.40	100.00	-19,183.00
56 Hugh Whyte	1.50	412.50	-18,770.50
75 Bob Seibel	9.50	1,805.00	-16,965.50
83 Randall Franzen	76.70	19,175.00	2,209.50
92 David Kaplan	1.20	288.00	2,497.50
** TOTAL	191.60	2,497.50	

* CHARGEABLE FEES SUMMARY BY CTRL DATE	HOURS	AMOUNT	TOTAL
01/31/09	0.00	-1,000.00	-1,000.00
02/28/09	0.00	-1,000.00	-2,000.00
03/31/09	0.00	-1,000.00	-3,000.00
04/30/09	0.00	-1,000.00	-4,000.00
05/31/09	0.00	-1,000.00	-5,000.00
06/30/09	0.00	-1,000.00	-6,000.00
07/31/09	0.00	-1,000.00	-7,000.00
08/31/09	0.00	-1,000.00	-8,000.00
09/30/09	0.00	-1,000.00	-9,000.00
10/31/09	0.00	-1,000.00	-10,000.00
11/30/09	0.00	-1,000.00	-11,000.00
12/31/09	0.00	-1,000.00	-12,000.00
01/31/10	46.40	8,740.00	-3,260.00
02/28/10	8.00	762.00	-2,498.00
03/31/10	2.80	-7,616.00	-10,114.00
04/30/10	9.00	1,250.00	-8,864.00
05/31/10	7.00	750.00	-8,114.00
06/30/10	32.00	2,920.00	-5,194.00
07/31/10	55.30	3,997.00	-1,197.00
08/31/10	28.70	4,160.50	2,963.50
09/30/10	1.40	-716.00	2,247.50
10/31/10	1.00	250.00	2,497.50
** TOTAL	191.60	2,497.50	

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VOYNOW_024695

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

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VOYNOW_024696

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 /	GRP: STAR	PRG BILL FRM: 10	CYC: 12	RATE FACTOR: 1.00	MGMT: 83	56			
STAR NISSAN INC./							VIVIAN		
CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
06/30/10	06/25/10	1 65	JOHN BRESLIN	129	80	7.00	560.00	847151	B H T:
07/31/10	06/28/10	1 65	JOHN BRESLIN	129	80	6.00	480.00	850564	B H T:
07/31/10	06/29/10	1 65	JOHN BRESLIN	129	80	7.00	560.00	850565	B H T:
07/31/10	07/01/10	1 65	JOHN BRESLIN	129	80	1.70	136.00	850571	B H T:
07/31/10	07/01/10	1 65	JOHN BRESLIN	129	80	2.00	160.00	850569	B H T:
07/31/10	07/07/10	1 65	JOHN BRESLIN	129	80	5.80	464.00	850591	B H T:
07/31/10	07/08/10	1 65	JOHN BRESLIN	129	80	5.70	456.00	850592	B H T:
07/31/10	07/13/10	1 65	JOHN BRESLIN	129	80	2.00	160.00	850961	B H T:
07/31/10	07/14/10	1 65	JOHN BRESLIN	129	80	3.00	240.00	850957	B H T:
07/31/10	07/15/10	1 65	JOHN BRESLIN	129	80	2.00	160.00	850963	B H T:
07/31/10	07/16/10	1 65	JOHN BRESLIN	129	80	3.50	280.00	850970	B H T:
07/31/10	07/19/10	1 65	JOHN BRESLIN	129	80	1.00	80.00	850993	B H T:
07/31/10	07/21/10	1 65	JOHN BRESLIN	129	80	1.50	120.00	850978	B H T:
07/31/10	07/23/10	1 65	JOHN BRESLIN	129	80	1.50	120.00	850990	B H T:
08/31/10	07/27/10	1 65	JOHN BRESLIN	129	80	2.80	224.00	854537	B H T:
08/31/10	08/17/10	1 65	JOHN BRESLIN	129	80	2.50	200.00	853383	B H T:
08/31/10	08/18/10	1 65	JOHN BRESLIN	129	80	3.20	256.00	853386	B H T:
129 JOHN BRESLIN							58.20	4,656.00	
AUDIT Tax Audit/Examination							58.20	4,656.00	
08/31/10	08/06/10	2 93	Hugh Whyte review t/r	56	275	1.50	412.50	852386	B H T:
56 Hugh Whyte							1.50	412.50	
REVIEW Partner Review							1.50	412.50	
06/30/10	06/24/10	4 2	David Kaplan Time Estimate for 2009 Pension Plan Audit.	92	240	0.50	120.00	846814	B H T:
92 David Kaplan							0.50	120.00	
EBPLAN Audit Planning							0.50	120.00	
08/31/10	07/27/10	4 82	David Kaplan Look over Form 5500.	92	240	0.70	168.00	851836	B H T:
92 David Kaplan							0.70	168.00	
EBPLAN Client Assist UNBUDGETE							0.70	168.00	
01/31/10	01/08/10	5 21	Kenneth Mann	48	250	0.40	100.00	826754	B H T:
48 Kenneth Mann							0.40	100.00	
RUSTAX LIFO Computations							0.40	100.00	
08/31/10	08/19/10	5 61	ELISA BRABAZON processed return	11	30	0.40	12.00	853825	B H T:
11 ELISA BRABAZON							0.40	12.00	
03/31/10	03/12/10	5 61	ANNEMARIE DISCHINGER	119	30	0.40	12.00	830854	B H T:

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Sales Tax

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VOYNOW_024697

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *

processed best display and boxes corp returns

119	ANNEMARIE DISCHINGER				0.40		12.00			
	BUSTAX Federal Tax Return Prep				0.80		24.00			
01/31/10	01/06/10	5 65	Randall Franzen	83 250	7.00 *	1,750.00	825893	B H T:	ST	
	meet with NYS tax auditors									
05/31/10	05/03/10	5 65	Randall Franzen	83 250	3.00	750.00	846256	B H T:	ST	
	get ready for slaes tax audit									
10/31/10	09/27/10	5 65	Randall Franzen	83 250	1.00	250.00	859024	B H T:	ST	
	get email sent to D Moore fro sales tax audit									
	83 Randall Franzen				11.00		2,750.00			
	BUSTAX Tax Audit/Examination				11.00		2,750.00			
02/28/10	02/01/10	5 66	Randall Franzen	83 250	1.20	300.00	836195	B H T:	ST	
	calls from D Moore to go over sales tax issue and									
	how to tie info for him									
02/28/10	02/11/10	5 66	Randall Franzen	83 250	0.50	125.00	836214	B H T:	ST	
	call to Vivian about missing car on the list for									
	D Moore									
02/28/10	02/19/10	5 66	Randall Franzen	83 250	0.60	150.00	836227	B H T:	ST	
	calls to Vivian to go over question and how he									
	wants to audit the books									
04/30/10	04/20/10	5 66	Randall Franzen	83 250	2.00	500.00	841942	B H T:	ST	
	look for sales tax files for audit									
04/30/10	04/22/10	5 66	Randall Franzen	83 250	7.00 *	1,750.00	841946	B H T:	ST	
	go to NY and meet with sales tax auditor									
05/31/10	05/17/10	5 66	Randall Franzen	83 250	3.00	750.00	846289	B H T:	TN	
	Go over the tax notices for Sr and Steve K call									
	IRS and state to figure out the amounts									
06/30/10	06/01/10	5 66	Randall Franzen	83 250	3.00	750.00	849821	B H T:	ST	
	go over sales tax issue and see how we need to									
	followup on info for auditor									
06/30/10	06/07/10	5 66	Randall Franzen	83 250	3.00	750.00	849833	B H T:	ST	
	go over the audiotrs list and what we need to get									
	ready for the audit and look for info									
06/30/10	06/08/10	5 66	Randall Franzen	83 250	7.00 *	1,750.00	849832	B H T:	ST	
	go to NY and meet with Carman and Vivian to go									
	over auditors list and what we need get ready for									
	auditors									
06/30/10	06/17/10	5 66	Randall Franzen	83 250	4.00	1,000.00	849842	B H T:	ST	
	get ready for the audit going over the list and									
	the various question and what we need to find for									
	the auditor. Also go									
	over Sr tax notices and Steve K tax issues									
06/30/10	06/18/10	5 66	Randall Franzen	83 250	7.00 *	1,750.00	849841	B H T:	ST	
	Meet with NYS sales tax auditor and go over list									
	of what needs to be annlyzed and show to him									
07/31/10	07/12/10	5 66	Randall Franzen	83 250	1.00	250.00	852737	B H T:	ST	
	look for info for tax auditor fin'l stmt for									
	March 2007									
07/31/10	07/12/10	5 66	Randall Franzen	83 250	0.40	100.00	852730	B H T:	ST	

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Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
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* * CHARGEABLE FEES BY CODES/STAFF/ * *

08/31/10	08/11/10	5 66	call from Vivian to go over sales tax situation	83	250	4.00	1,000.00	856959	B H T:
08/31/10	08/16/10	5 66	Randall Franzen work on the analysis for sale tax on exempt sales	83	250	4.00	1,000.00	856961	B H T:
08/31/10	08/17/10	5 66	Randall Franzen work on the analysis on how to tie out the exempt sales problems with lease info	83	250	3.00	750.00	856962	B H T:
			additional work on tying out Moore sheet to what the books really show						

ST
ST
ST

83 Randall Franzen 50.70 12,675.00

BUSTAX Tax Notice Response 50.70 12,675.00

07/31/10	07/16/10	5 69	PATRICK J. CATALINE	12	80	6.20	496.00	850716	B H T:
07/31/10	07/19/10	5 69	PATRICK J. CATALINE	12	80	2.50	200.00	850787	B H T:
09/30/10	09/14/10	5 69	PATRICK J. CATALINE estimates	12	80	0.20	16.00	857065	B H T:

12 PATRICK J. CATALINE 8.90 712.00

09/30/10	09/13/10	5 69	DAVE LOMBARDO EFILE	130	90	0.20	18.00	856094	B H T:
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130 DAVE LOMBARDO 0.20 18.00

01/31/10	01/20/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825933	B H T:
01/31/10	01/21/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825934	B H T:
01/31/10	01/22/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825935	B H T:
02/28/10	02/12/10	5 69	Shawn McCormack	40	190	2.00	380.00	829575	B H T:

Y/E
H/E

40 Shawn McCormack 23.00 4,370.00

01/31/10	01/18/10	5 69	Bob Seibel	75	190	1.00	190.00	825008	B H T:
01/31/10	01/23/10	5 69	Bob Seibel Prepair for visit.	75	190	0.50	95.00	825016	B H T:
02/28/10	02/24/10	5 69	Bob Seibel Follow up from year end visit.	75	190	0.50	95.00	831240	B H T:
02/28/10	02/27/10	5 69	Bob Seibel Extension.	75	190	1.00	190.00	831249	B H T:
03/31/10	03/03/10	5 69	Bob Seibel Extensions	75	190	0.50	95.00	831285	B H T:
06/30/10	06/11/10	5 69	Bob Seibel 6/15 estimate	75	190	0.50	95.00	846565	B H T:
07/31/10	07/09/10	5 69	Bob Seibel Work on return.	75	190	0.50	95.00	851369	B H T:
07/31/10	07/19/10	5 69	Bob Seibel Work on return.	75	190	1.00	190.00	851541	B H T:
08/31/10	07/26/10	5 69	Bob Seibel Work on return.	75	190	1.00	190.00	851806	B H T:
08/31/10	07/27/10	5 69	Bob Seibel Work on return.	75	190	1.00	190.00	851819	B H T:
08/31/10	08/13/10	5 69	Bob Seibel Work on returns.	75	190	1.00	190.00	854569	B H T:
08/31/10	08/16/10	5 69	Bob Seibel	75	190	1.00	190.00	854590	B H T:

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VOYNOW_024699

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
Work on returns.									
		75	Bob Seibel			9.50	1,805.00		
01/31/10	01/20/10	5 69	Randall Franzen	83	250	8.00	2,000.00	825941	B H T:
			go to dealership and do the year end						
02/28/10	02/02/10	5 69	Randall Franzen	83	250	1.00	250.00	836198	B H T:
			calls about year end entries and sales tax issues						
02/28/10	02/20/10	5 69	Randall Franzen	83	250	1.00	250.00	836234	B H T:
			look over Jackie return for Vivian						
03/31/10	03/25/10	5 69	Randall Franzen	83	250	1.00	250.00	837102	B H T:
			look over the Koufakis ext						
05/31/10	04/26/10	5 69	Randall Franzen	83	250	1.00	250.00	842025	B H T:
			calls from Vivina for contribution check						
09/30/10	09/20/10	5 69	Randall Franzen	83	250	1.00	250.00	858936	B H T:
			over what we need for JR						
		83	Randall Franzen			13.00	3,250.00		
			BUSTAX Year End Tax Work			54.60	10,155.00		
08/31/10	08/19/10	5 97	JOHN BRESLIN	129	80	1.60	128.00	853391	B H T:
		129	JOHN BRESLIN			1.60	128.00		
			BUSTAX Math/Proof Report/Retur			1.60	128.00		
02/28/10	02/26/10	6 39	RAFAEL VARGAS	127	110	0.20	22.00	828306	B H T:
			2009 Federal Extension.						
		127	RAFAEL VARGAS			0.20	22.00		
			INTSER Other Services USE MEMO			0.20	22.00		
01/31/10	01/06/10	6 68	Shawn McCormack	40	190	3.50	665.00	825887	B H T:
			Organizing items to do year end work						
		40	Shawn McCormack			3.50	665.00		
			INTSER Tax Planning			3.50	665.00		
01/31/10	12/29/09	6 82	Shawn McCormack	40	190	2.00	380.00	823675	B H T:
			Discussed year end memo with Vivian on the phone						
01/31/10	12/30/09	6 82	Shawn McCormack	40	190	3.00	570.00	823676	B H T:
			Discussed year end memo with Vivian on the phone						
		40	Shawn McCormack			5.00	950.00		
			INTSER Client Assist UNBUDGETE			5.00	950.00		
03/31/10	03/11/10	7 61	ANNEMARIE DISCHINGER	119	30	0.90	27.00	830842	B H T:
			processed 08 and 09 returns - jackie gibson						
		119	ANNEMARIE DISCHINGER			0.90	27.00		
			PERSTX Federal Tax Return Prep			0.90	27.00		

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VOYNOW_024700

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 10/31/2010
 SORT ON CLIENT NAME * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION

* * CHARGEABLE FEES BY CODES/STAFF/ * *									
07/31/10	07/08/10	8 32	Randall Franzen	83	250	1.00	250.00	852720	B H T:
calls from Star to go over 401k situation and how									
to combine plans and calls from Sylvana									
08/31/10	08/27/10	8 32	Randall Franzen	83	250	1.00	250.00	858796	B H T:
calls form Mike to go over life ins question and									
Sr estate									
.									
83 Randall Franzen									
						2.00	500.00		
Other Special Projects(detail)									
						2.00	500.00		
* * TOTAL FEES									
						191.60	33,352.50		

401K
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* * DEBITS & CREDITS * *

01/31/09	01/31/09	99	3				-1,000.00	771076	ON HOLD
02/28/09	02/28/09	99	3				-1,000.00	771198	ON HOLD
03/31/09	03/31/09	99	3				-1,000.00	775888	ON HOLD
04/30/09	04/30/09	99	3				-1,000.00	781421	ON HOLD
05/31/09	05/31/09	99	3				-1,000.00	788521	ON HOLD
06/30/09	06/30/09	99	3				-1,000.00	791628	ON HOLD
07/31/09	07/31/09	99	3				-1,000.00	799158	ON HOLD
08/31/09	08/31/09	99	3				-1,000.00	800179	ON HOLD
09/30/09	09/30/09	99	3				-1,000.00	804929	ON HOLD
10/31/09	10/31/09	99	3				-1,000.00	814086	ON HOLD
11/30/09	11/30/09	99	3				-1,000.00	814983	ON HOLD
12/31/09	12/31/09	99	3				-1,000.00	820202	ON HOLD
01/31/10	01/31/10	99	3				-1,000.00	823305	B H T:
02/28/10	02/28/10	99	3				-1,000.00	826447	B H T:
03/31/10	03/31/10	99	3				-7,000.00	831562	B H T:
03/31/10	03/31/10	99	3				-1,000.00	828960	B H T:
04/30/10	04/30/10	99	3				-1,000.00	840259	B H T:
05/31/10	05/31/10	99	3				-1,000.00	840981	B H T:
06/30/10	06/30/10	99	3				-1,000.00	844628	B H T:
06/30/10	06/30/10	99	3				-2,855.00	850379	B H T:
07/31/10	07/31/10	99	3				-1,000.00	851236	B H T:
08/31/10	08/31/10	99	3				-1,000.00	851985	B H T:
09/30/10	09/30/10	99	3				-1,000.00	854436	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -30,855.00 (ON HOLD 0.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
33,352.50	0.00	33,352.50	0.00	33,352.50	-30,855.00	2,497.50

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VOYNOW_024701

Redacted

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20289

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

SPECIAL ACCOUNTING SERVICES AS REQUESTED

AMOUNT DUE

\$ 2,960.00



CONFIDENTIAL

VOYNOW_024703

(1) Today's date (1) 9.30.10
(2) Name of individual requesting this billing (2) RPS
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____, 200
through the Month Ending (5b) 9.30.10, 200

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:

Progress billing for work completed on New York State sales tax audit
including meetings with auditors, meetings with Vivian to go over
info for auditors and various audit issues, assistance with gathering various
information for the audit, including visits to the dealership on 1/6/10,
4/22/10, 6/8/10, 6/18/10, checking of and correction to analysis prepared
by auditor to calculate error rate on sales tax payments, preparation of our
analysis of error rate showing no error in the sales tax which was accepted
by the auditor, and various other follow up items.

Accountants:

Randall Franzen

Bob Seibel

John Breslin

Amount Due 7,540.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.
TOTAL W.I.P.: _____
DATE BILLED: _____ W.I.P. TO TRANSFER: _____
BILLED THROUGH CLIENT # / FILE # _____ W.I.P. TO HOLD: _____
: _____ W.I.P. TO CLEAR: _____
CLIENT NAME: _____ WRITE UP / DOWN: _____
BILL #: 20256
DATE KEYPUNCHED: _____ BILL
TOTAL AMOUNT BILLABLE: _____
LESS RETAINERS AND OR PROGRESS BILLING: _____
AMOUNT OF BILL: _____

CONFIDENTIAL

VOYNOW_024704

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

September 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20288

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
NEW YORK STATE SALES TAX AUDIT INCLUDING
MEETINGS WITH AUDITORS, MEETINGS WITH
VIVIAN TO GO OVER INFO FOR AUDITORS
AND VARIOUS AUDIT ISSUES, ASSISTANCE WITH
GATHERING VARIOUS INFORMATION FOR THE AUDIT,
INCLUDING VISITS TO THE DEALERSHIP ON
6/8/10, 6/18/10, CHECKING OF AND
CORRECTION TO ANALYSIS PREPARED BY AUDITOR
TO CALCULATE ERROR RATE ON SALES TAX
PAYMENTS, PREPARATION OF OUR ANALYSIS OF
ERROR RATE SHOWING NO ERROR IN THE SALES
TAX WHICH WAS ACCEPTED BY THE AUDITOR,
AND VARIOUS OTHER FOLLOW UP ITEMS

AMOUNT DUE

\$ 7,540.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
JOHN BRESLIN

CONFIDENTIAL

VOYNOW_024705

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

September 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20288

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
NEW YORK STATE SALES TAX AUDIT INCLUDING
MEETINGS WITH AUDITORS, MEETINGS WITH
VIVIAN TO GO OVER INFO FOR AUDITORS
AND VARIOUS AUDIT ISSUES, ASSISTANCE WITH
GATHERING VARIOUS INFORMATION FOR THE AUDIT,
INCLUDING VISITS TO THE DEALERSHIP ON ~~4/22/10~~, 6/8/10, 6/18/10, CHECKING OF AND
CORRECTION TO ANALYSIS PREPARED BY AUDITOR
TO CALCULATE ERROR RATE ON SALES TAX
PAYMENTS, PREPARATION OF OUR ANALYSIS OF
ERROR RATE SHOWING NO ERROR IN THE SALES
TAX WHICH WAS ACCEPTED BY THE AUDITOR,
AND VARIOUS OTHER FOLLOW UP ITEMS

AMOUNT DUE

\$ 7,540.00

ACCOUNTANTS
RANDALL FRANZEN
BOB SEIBEL
JOHN BRESLIN

CONFIDENTIAL

VOYNOW_024706

VOYNOW BAYARD CO

WIP

(1) Today's date (1) 06.15.10
(2) Name of individual requesting this billing (2) RANDY
(3) Client Name (3) STAR NISSAN
(4) Client # / File # (4) 5266
(5) This billing is for work done from Month Ending (5a) _____, 200 _____
through the Month Ending (5b) 05.17.10, 200 _____

DESCRIPTION OF SERVICES TO BE TYPED ON THE BILL:
(Be precise, the bill will be typed exactly as you word it below.)

Accounting Services as Requested:
Meet with sales tax auditor on January 6 and May 17 2010 to go over the
audit. Meet with the auditor (Mr Moore) to explain and show him
how sales tax is calculated on parts tickets and services orders.
Reviewed the lease sheet the auditor was preparing and
how it should tie out to each lease agreement.
Discuss the missing information that he is requesting and what we need
to find and how to gather and assemble the information for the auditor.
This time includes phones calls with the auditor discuss the requested information
and gather documents for the audit

Accountant

Randy franzen Amount Due 2,855.00

If this is a zero bill (to clear out W.I.P.) Write down the client it was billed through and the bill number.

BILL TYPE: (STANDARD) (PROGRESS) (FINAL) W.I.P.

TOTAL W.I.P.: _____

DATE BILLED: _____

W.I.P. TO TRANSFER: _____

BILLED THROUGH
CLIENT # / FILE #

W.I.P. TO HOLD: _____

CLIENT NAME: _____

W.I.P. TO CLEAR: _____

CLIENT NAME: _____

WRITE UP / DOWN: _____

BILL #: 20192

DATE KEYPUNCHED: _____

BILL

TOTAL AMOUNT BILLABLE: 2,855.00

LESS RETAINERS AND OR PROGRESS BILLING: _____

AMOUNT OF BILL: 2,855.00

CONFIDENTIAL

VOYNOW_024707

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

June 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20192

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

MEET WITH SALES TAX AUDITOR ON JANUARY 6
AND MAY 17, 2010 TO GO OVER THE AUDIT.
AT MEETING HAD DISCUSSION WITH AUDITOR
MR MOORE) TO EXPLAIN AND SHOW HIM HOW
SALES TAX IS CALCULATED ON PARTS TICKETS
AND SERVICE ORDERS. REVIEWED THE LEASE
SHEET THE AUDITOR WAS PREPARING AND
EXPLAINED IN DETAIL THE MECHANICS OF
THE TAXABILITY OF EACH LEASE TRANSACTION.

FOLLOW UP ON MISSING INFORMATION THAT
THE AUDITOR REQUESTED AND PREPARATION OF
WORKSHEETS FOR THE AUDIT PRESENTATION.
THIS TIME INCLUDES PHONES CALLS WITH THE
AUDITOR TO DISCUSS THE REQUESTED
INFORMATION AND GATHER DOCUMENTS , DISCUSS
THE GATHERING AND ASSEMBLING PROCESS OF THE
INFORMATION TO EXPEDITE THE AUDITORS
FIELDWORK.

AMOUNT DUE

\$ 2,855.00

ACCOUNTANT
RANDALL FRANZEN

CONFIDENTIAL

VOYNOW_024708

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

<-----MOST RECENT 12 MONTHS----->					<-----PRIOR 12 MONTHS----->				
MON-YR	BILLS	WRT U/D	WRTOFFS	CASH	MON-YR	BILLS	WRT U/D	WRTOFFS	CASH
JUL-09	1,000	0	0	3,000	JUL-08	1,000	0	0	0
AUG-09	1,000	0	0	0	AUG-08	1,000	0	0	0
SEP-09	2,225	0	0	1,000	SEP-08	1,000	0	0	4,000
OCT-09	1,000	0	0	0	OCT-08	18,605	-29,286	0	0
NOV-09	1,000	0	0	2,000	NOV-08	1,000	0	0	2,000
DEC-09	6,600	3,025	0	1,000	DEC-08	1,110	0	0	16,915
JAN-10	1,000	0	0	7,600	JAN-09	1,000	0	0	0
FEB-10	1,000	0	0	0	FEB-09	8,000	0	0	0
MAR-10	8,000	0	0	9,000	MAR-09	1,000	0	0	0
APR-10	1,000	0	0	0	APR-09	1,000	0	0	2,000
MAY-10	1,000	0	0	0	MAY-09	1,000	0	0	9,000
JUN-10	1,000	0	0	3,225	JUN-09	1,000	0	0	0
TOTAL	25,825	3,025	0	26,825	TOTAL	36,715	-29,286	0	33,915
YTD	13,000	0	0	19,825	PYTD	13,000	0	0	11,000

AGED	CURRENT	1 MONTH	2 MONTHS	3 MONTHS	4 MONTHS	5+ MONTHS	TOTAL	AGED
A/R	1,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	A/R
WIP	-225.00	750.00	1,250.00	-7,616.00	762.00	-3,260.00	-8,339.00	WIP

YTD WORK	BUDGET	ACTUAL	VARIANCE	%BUDGET	LAST	DATE	AMOUNT	TYPE
HOURS	0.00	81.20	-81.20	0.00%	BILLED	06/01/10	1,000.00	PRG
DOLLARS	0.00	16,661.00	-16,661.00	0.00%	PAYMENT	06/28/10	3,225.00	SN

<-----WORK-IN-PROCESS----->				NET WIP	ACCOUNTS	UNAPPLIED	TOTAL
FEEs	EXPENSES	DB/CR	OFFSETS	SUBTOTAL	RECEIVABLE	RETAINER	EXPOSURE
16,661.00	0.00	0.00	-25,000.00	-8,339.00	1,000.00	0.00	-7,339.00

SEE DETAIL? (Yes) (No) APPLY RETAINER? (Yes) (No) BILL TYPE: (Std) (Prg) (Final) NET WIP -8,339.00

WIP TO XFER: _____

WIP TO HOLD: _____

WIP TO CLEAR: _____

WRITE UP/DOWN: _____

AMOUNT TO BILL: _____

APPROVED BY: _____ DATE: _____

02 Jul 2010 13:36

DWIP SORT ON CLIENT ID 5266 /

PAGE: 1

CONFIDENTIAL

VOYNOW_024709

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

* * FEE & EXPENSE SUMMARIES * *

* CHARGEABLE FEES SUMMARY BY WORK CODE	HOURS	AMOUNT	TOTAL
AUDIT ENGAGEMENTS	7.00	560.00	560.00
EMPLOYEE BENEFIT PLANS	0.50	120.00	680.00
BUSINESS TAX ENGAGEMENTS	64.10	14,317.00	14,997.00
INTERIM SERVICES	8.70	1,637.00	16,634.00
PERSONAL TAX RETURN SERVICES	0.90	27.00	16,661.00
SYSTEM GENERATED FEES	0.00	-25,000.00	-8,339.00
** TOTAL	81.20	-8,339.00	

* CHARGEABLE FEES SUMMARY BY STAFF	HOURS	AMOUNT	TOTAL
119 ANNEMARIE DISCHINGER	0.00	-25,000.00	-25,000.00
127 RAFAEL VARGAS	1.30	39.00	-24,961.00
129 JOHN BRESLIN	0.20	22.00	-24,939.00
40 Shawn McCormack	7.00	560.00	-24,379.00
48 Kenneth Mann	31.50	5,985.00	-18,394.00
75 Bob Seibel	0.40	100.00	-18,294.00
83 Randall Franzen	4.00	760.00	-17,534.00
92 David Kaplan	36.30	9,075.00	-8,459.00
	0.50	120.00	-8,339.00
** TOTAL	81.20	-8,339.00	

* CHARGEABLE FEES SUMMARY BY WORK DATE	HOURS	AMOUNT	TOTAL
01/31/09	0.00	-1,000.00	-1,000.00
02/28/09	0.00	-1,000.00	-2,000.00
03/31/09	0.00	-1,000.00	-3,000.00
04/30/09	0.00	-1,000.00	-4,000.00
05/31/09	0.00	-1,000.00	-5,000.00
06/30/09	0.00	-1,000.00	-6,000.00
07/31/09	0.00	-1,000.00	-7,000.00
08/31/09	0.00	-1,000.00	-8,000.00
09/30/09	0.00	-1,000.00	-9,000.00
10/31/09	0.00	-1,000.00	-10,000.00
11/30/09	0.00	-1,000.00	-11,000.00
12/29/09	2.00	380.00	-10,620.00
12/30/09	3.00	570.00	-10,050.00
12/31/09	0.00	-1,000.00	-11,050.00
01/06/10	10.50	2,415.00	-8,635.00
01/08/10	0.40	100.00	-8,535.00
01/18/10	1.00	190.00	-8,345.00
01/20/10	15.00	3,330.00	-5,015.00
01/21/10	7.00	1,330.00	-3,685.00
01/22/10	7.00	1,330.00	-2,355.00
01/23/10	0.50	95.00	-2,260.00
01/31/10	0.00	-1,000.00	-3,260.00
02/01/10	1.20	300.00	-2,960.00
02/02/10	1.00	250.00	-2,710.00
02/11/10	0.50	125.00	-2,585.00
02/12/10	2.00	380.00	-2,205.00
02/19/10	0.60	150.00	-2,055.00
02/20/10	1.00	250.00	-1,805.00
02/24/10	0.50	95.00	-1,710.00
02/26/10	0.20	22.00	-1,688.00

02 Jul 2010 13:36

DWIP SORT ON CLIENT ID

5266 /

PAGE: 2

CONFIDENTIAL

VOYNOW_024710

Voynow, Bayard & Company, CPAs
DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
STAR NISSAN INC. / VIVIAN

	* *	FEE & EXPENSE SUMMARIES	* *	
02/27/10		1.00	190.00	-1,498.00
02/28/10		0.00	-1,000.00	-2,498.00
03/03/10		0.50	95.00	-2,403.00
03/11/10		0.90	27.00	-2,376.00
03/12/10		0.40	12.00	-2,364.00
03/25/10		1.00	250.00	-2,114.00
03/31/10		0.00	-8,000.00	-10,114.00
04/20/10		2.00	500.00	-9,614.00
04/22/10		7.00	1,750.00	-7,864.00
04/26/10		1.00	250.00	-7,614.00
04/30/10		0.00	-1,000.00	-8,614.00
05/03/10		3.00	750.00	-7,864.00
05/17/10		3.00	750.00	-7,114.00
05/31/10		0.00	-1,000.00	-8,114.00
06/11/10		0.50	95.00	-8,019.00
06/24/10		0.50	120.00	-7,899.00
06/25/10		7.00	560.00	-7,339.00
06/30/10		0.00	-1,000.00	-8,339.00

** TOTAL		81.20	-8,339.00	

02 Jul 2010 13:36

DWIP SORT ON CLIENT ID

5266 /

PAGE: 3

CONFIDENTIAL

VOYNOW_024711

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES//STAFF * *									
06/30/10	06/25/10	1 65	JOHN BRESLIN	129	80	7.00	560.00	847151	B H T:
						AUDIT Tax Audit/Examination	7.00	560.00	
06/30/10	06/24/10	4 2	David Kaplan	92	240	0.50	120.00	846814	B H T:
						Time Estimate for 2009 Pension Plan Audit.			
						EBPLAN Audit Planning	0.50	120.00	
01/31/10	01/08/10	5 21	Kenneth Mann	48	250	0.40	100.00	826754	B H T:
						BUSTAX LIFO Computations	0.40	100.00	
03/31/10	03/12/10	5 61	ANNEMARIE DISCHINGER	119	30	0.40	12.00	830854	B H T:
						processed best display and boxes corp returns			
						BUSTAX Federal Tax Return Prep	0.40	12.00	
01/31/10	01/06/10	5 65	Randall Franzen	83	250	7.00	1,750.00	825893	B H T:
						meet with NYS tax auditors			
05/31/10	05/03/10	5 65	Randall Franzen	83	250	3.00	750.00	846256	B H T:
						get ready for slaes tax audit			
						BUSTAX Tax Audit/Examination	10.00	2,500.00	
02/28/10	02/01/10	5 66	Randall Franzen	83	250	1.20	300.00	836195	B H T:
						calls from D Moore to go over sales tax issue and how to tie info for him			
02/28/10	02/11/10	5 66	Randall Franzen	83	250	0.50	125.00	836214	B H T:
						call to Vivian about missing car on the list for D Moore			
02/28/10	02/19/10	5 66	Randall Franzen	83	250	0.60	150.00	836227	B H T:
						calls to Vivian to go over question and how he wants to audit the books			
04/30/10	04/20/10	5 66	Randall Franzen	83	250	2.00	500.00	841942	B H T:
						look for sales tax files for audit			
04/30/10	04/22/10	5 66	Randall Franzen	83	250	7.00	1,750.00	841946	B H T:
						go to NY and meet with sales tax auditor			
05/31/10	05/17/10	5 66	Randall Franzen	83	250	3.00	750.00	846289	B H T:
						Go over the tax notices for Sr and Steve K call IRS and state to figure out the amounts			
						BUSTAX Tax Notice Response	14.30	3,575.00	
01/31/10	01/18/10	5 69	Bob Seibel	75	190	1.00	190.00	825008	B H T:
						Prepair for visit.			
01/31/10	01/20/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825933	B H T:
01/31/10	01/20/10	5 69	Randall Franzen	83	250	8.00	2,000.00	825941	B H T:
						go to dealership and do the year end			
01/31/10	01/21/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825934	B H T:
01/31/10	01/22/10	5 69	Shawn McCormack	40	190	7.00	1,330.00	825935	B H T:
01/31/10	01/23/10	5 69	Bob Seibel	75	190	0.50	95.00	825016	B H T:
						Follow up from year end visit.			
02/28/10	02/02/10	5 69	Randall Franzen	83	250	1.00	250.00	836198	B H T:
						calls about year end entries and sales tax issues			
02/28/10	02/12/10	5 69	Shawn McCormack	40	190	2.00	380.00	829575	B H T:

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CONFIDENTIAL

VOYNOW_024712

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID	RATE	HRS	AMOUNT	SEQ#	ACTION
* * CHARGEABLE FEES BY CODES//STAFF * *									
02/28/10	02/20/10	5 69	Randall Franzen	83	250	1.00	250.00	836234	B H T:
look over Jackie return for Vivian									
02/28/10	02/24/10	5 69	Bob Seibel	75	190	0.50	95.00	831240	B H T:
02/28/10	02/27/10	5 69	Bob Seibel	75	190	1.00	190.00	831249	B H T:
Extension.									
03/31/10	03/03/10	5 69	Bob Seibel	75	190	0.50	95.00	831285	B H T:
Extensions									
03/31/10	03/25/10	5 69	Randall Franzen	83	250	1.00	250.00	837102	B H T:
look over the Koufakis ext									
05/31/10	04/26/10	5 69	Randall Franzen	83	250	1.00	250.00	842025	B H T:
calls from Vivina for contribution check									
06/30/10	06/11/10	5 69	Bob Seibel	75	190	0.50	95.00	846565	B H T:
6/15 estimate									
BUSTAX Year End Tax Work						39.00	8,130.00		
02/28/10	02/26/10	6 39	RAFAEL VARGAS	127	110	0.20	22.00	828306	B H T:
2009 Federal Extension.									
INTSER Other Services USE MEMO						0.20	22.00		
01/31/10	01/06/10	6 68	Shawn McCormack	40	190	3.50	665.00	825887	B H T:
Organizing items to do year end work									
INTSER Tax Planning						3.50	665.00		
01/31/10	12/29/09	6 82	Shawn McCormack	40	190	2.00	380.00	823675	B H T:
Discussed year end memo with Vivian on the phone									
01/31/10	12/30/09	6 82	Shawn McCormack	40	190	3.00	570.00	823676	B H T:
Discussed year end memo with Vivian on the phone									
INTSER Client Assist UNBUDGETE						5.00	950.00		
03/31/10	03/11/10	7 61	ANNEMARIE DISCHINGER	119	30	0.90	27.00	830842	B H T:
processed 08 and 09 returns - jackie gibson									
PERSTX Federal Tax Return Prep						0.90	27.00		
* * TOTAL FEES						81.20	16,661.00		
* * DEBITS & CREDITS * *									
01/31/09	01/31/09	99 3					-1,000.00	771076	ON HOLD
02/28/09	02/28/09	99 3					-1,000.00	771198	ON HOLD
03/31/09	03/31/09	99 3					-1,000.00	775888	ON HOLD
04/30/09	04/30/09	99 3					-1,000.00	781421	ON HOLD
05/31/09	05/31/09	99 3					-1,000.00	788521	ON HOLD
06/30/09	06/30/09	99 3					-1,000.00	791628	ON HOLD
07/31/09	07/31/09	99 3					-1,000.00	799158	ON HOLD
08/31/09	08/31/09	99 3					-1,000.00	800179	ON HOLD
09/30/09	09/30/09	99 3					-1,000.00	804929	ON HOLD
10/31/09	10/31/09	99 3					-1,000.00	814086	ON HOLD
11/30/09	11/30/09	99 3					-1,000.00	814983	ON HOLD

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DWIP SORT ON CLIENT ID

5266 /

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CONFIDENTIAL

VOYNOW_024713

Voynow, Bayard & Company, CPAs
 DETAILED WORK-IN-PROCESS TO DATE ENDING 06/30/2010
 SORT ON CLIENT ID * SELECTED CLIENTS

v.6.00

5266 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56
 STAR NISSAN INC./ VIVIAN

CDATE	WDATE	WORK(CODE)	STAFF NAME	SID RATE	HRS	AMOUNT	SEQ#	ACTION
* * * DEBITS/CREDITS * * *								
12/31/09	12/31/09	99 3				-1,000.00	820202	ON HOLD
01/31/10	01/31/10	99 3				-1,000.00	823305	B H T:
02/28/10	02/28/10	99 3				-1,000.00	826447	B H T:
03/31/10	03/31/10	99 3				-7,000.00	831562	B H T:
03/31/10	03/31/10	99 3				-1,000.00	828960	B H T:
04/30/10	04/30/10	99 3				-1,000.00	840259	B H T:
05/31/10	05/31/10	99 3				-1,000.00	840981	B H T:
06/30/10	06/30/10	99 3				-1,000.00	844628	B H T:

* * TOTAL PROGRESS BILLS AND OTHER CREDITS -25,000.00 (ON HOLD -12,000.00)

FEES	EXPENSES	SUB-TOTAL	DB/CR	SUB-TOTAL	OFFSETS	NET WIP
16,661.00	0.00	16,661.00	0.00	16,661.00	-25,000.00	-8,339.00

02 Jul 2010 13:36

DWIP SORT ON CLIENT ID

5266 /

PAGE: 6

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VOYNOW_024714

Voynow, Bayard & Company, CPAs
1210 Northbrook Drive
Suite 140
Trevose, PA 19053
215-355-8000

June 30, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 20192

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

MEET WITH SALES TAX AUDITOR ON JANUARY 6
AND MAY 17, 2010 TO GO OVER THE AUDIT. *had meeting discussion*
~~MEET~~ WITH AUDITOR (MR MOORE) TO EXPLAIN
AND SHOW HIM HOW SALES TAX IS CALCULATED
ON PARTS TICKETS AND SERVICE ORDERS.
REVIEWED THE LEASE SHEET THE AUDITOR WAS
PREPARING AND ~~HOW IT SHOULD TIE OUT TO~~
~~EACH LEASE AGREEMENT.~~

Follow up on
~~DISCUSS THE MISSING INFORMATION THAT HE~~
~~IS REQUESTING AND WHAT WE NEED TO FIND~~
~~AND HOW TO GATHER AND ASSEMBLE THE~~
~~INFORMATION FOR THE AUDITOR. THIS TIME~~
~~INCLUDES PHONES CALLS WITH THE AUDITOR~~
~~TO DISCUSS THE REQUESTED INFORMATION AND~~
~~GATHER DOCUMENTS FOR THE AUDITOR~~

*Explained in detail the
mechanics of the
tax liability of
each lease transaction.*

Discuss the gathering and assembling process

AMOUNT DUE

\$ 2,855.00

ACCOUNTANT
RANDALL FRANZEN

*OF the information to
expand the auditors
fieldwork.
and preparation of worksheets for*

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VOYNOW_024715

Redacted

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CONFIDENTIAL

VOYNOW_024722

Redacted

CONFIDENTIAL

VOYNOW_024723

Redacted

CONFIDENTIAL

VOYNOW_024724

3472

Voynow, Bayard & Company, CPAs

1210 Northbrook Drive

Suite 140

Trevose, PA 19053

215-355-8000

March 15, 2010

STAR NISSAN INC.
206-26 NORTHERN BOULEVARD
BAYSIDE, NY 11361
ATTN: VIVIAN

Client #: 5266/
Invoice: 19967

PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON
DECEMBER 31, 2009 CLOSING OF THE BOOKS
AND PREPARATION OF CORPORATE TAX RETURNS

AMOUNT DUE

\$ 7,000.00

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VOYNOW_024725